



**POLK COUNTY COMMISSIONERS COURT**  
(Emergency Session)

**September 19, 2008**

**4:30 p.m.**

**2008-103**

**Polk County Courthouse, 3rd floor**

**Livingston, Texas**

**NOTICE** is hereby given that an Emergency meeting of the Polk County Commissioners Court will be held on the date stated above, at which time the following subjects will be discussed;

**Agenda topics**

**CALL TO ORDER**

1. CONSIDER APPROVAL TO ADVERTISE FOR BIDS FOR DEBRIS REMOVAL RELATING TO HURRICANE IKE.
  
2. CONSIDER APPROVAL OF ORDER EXTENDING DISASTER DECLARATION RELATING TO HURRICANE IKE.

**ADJOURN**

By: John P. Thompson, County Judge

Posted: September 19, 2008

I, the undersigned County Clerk, do hereby certify that the above Notice of Meeting of the Polk County Commissioners Court is a true and correct copy of said Notice and that I posted a true and correct copy of said Notice at the door of the Polk County Courthouse at a place readily accessible to the general public at all times on September 19, 2008 and that said Notice remained so posted continuously for at least 2 hours preceding the scheduled time of said Meeting. This notice has also been posted on the official website of Polk County, Texas ([www.co.polk.tx.us](http://www.co.polk.tx.us)).

BARBARA MIDDLETON, COUNTY CLERK

By: Andrea Schmidt

FILED FOR RECORD  
2008 SEP 19 P 12:03

  
BARBARA MIDDLETON  
POLK COUNTY CLERK

**COMMISSIONERS COURT**



**September 19, 2008**  
Emergency Session - 4:30 p.m.

**of Polk County Texas**  
County Courthouse, 3rd floor  
Livingston, Texas

**ADDENDUM to Posting # 2008-103**

Pursuant to Chapter 551 of the Texas Government Code, the following will serve to amend the Agenda of the Commissioners Court Emergency Session scheduled for September 19, 2008 at 4:30 P.M.

**AMEND TO READ:**

1. **CONSIDER APPROVAL TO ADVERTISE FOR BIDS FOR DEBRIS REMOVAL RELATING TO HURRICANE IKE AND TO INCLUDE ANY/ALL NECESSARY ACTION RELATING TO DEBRIS REMOVAL.**
2. **(ITEM 2 IS UNCHANGED)**

Commissioners Court of Polk County, Texas  
By: John P. Thompson, County Judge

Dated: Friday, September 19, 2008

I, the undersigned County Clerk, do hereby certify that the above Addendum to the Notice of Meeting of the Polk County Commissioners Court is a true and correct copy of said Addendum and that I posted a true and correct copy of said Addendum in the Polk County Courthouse at a place readily accessible to the general public during normal business hours on Friday, September 19, 2008 and that said Addendum remained so posted continuously for at least 2 hours preceding the scheduled time of said Meeting. This notice has also been posted on the official website of Polk County, Texas (www.co.polk.tx.us).

BARBARA MIDDLETON, COUNTY CLERK

BY Andrea Schmidt, Deputy

FILED FOR RECORD  
2008 SEP 19 P 12:30

  
BARBARA MIDDLETON  
POLK COUNTY CLERK

**COMMISSIONERS COURT  
AGENDA POSTING #2008 - 103**

BE IT REMEMBERED ON THIS THE 19th DAY OF SEPTEMBER, 2008  
THE HONORABLE COMMISSIONERS COURT MET IN "EMERGENCY" CALLED  
MEETING WITH THE FOLLOWING OFFICERS AND MEMBERS PRESENT, TO WIT;

HONORABLE JOHN P. THOMPSON, COUNTY JUDGE, PRESIDING.  
BOB WILLIS - COMMISSIONER PCT #1, RONNIE VINCENT - COMMISSIONER  
PCT #2, C.T. "TOMMY" OVERSTREET, COMMISSIONER PCT #4, SCHELANA WALKER,  
CHIEF DEPUTY COUNTY CLERK AND RAY STELLY, COUNTY AUDITOR, THE FOLLOW-  
ING AGENDA ITEMS, ORDERS AND DECREES WERE DULY MADE, CONSIDERED &  
PASSED.

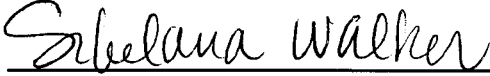
WELCOME & CALLED TO ORDER BY JUDGE JOHN P. THOMPSON AT 4:30 P.M.

2. MOTIONED BY RONNIE VINCENT, SECONDED BY TOMMY OVERSTREET, TO  
APPROVE "ORDER" EXTENDING DISASTER DECLARATION RELATING TO  
HURRICANE IKE.  
ALL VOTING YES. (SEE ATTACHED)

1. DISCUSSION OF DEBRIS REMOVAL  
MOTIONED BY BOB WILLIS, SECONDED BY RONNIE VINCENT, TO ADVERTISE  
FOR BIDS FOR DEBRIS REMOVAL THROUGH NORMAL ADVERTISING PROCESS,  
RELATING TO HURRICANE IKE.  
ALL VOTING YES.

ADJOURN:  
MOTIONED BY TOMMY OVERSTREET, SECONDED BY RONNIE VINCENT, TO  
ADJOURN COURT THIS 19th DAY OF SEPTMEBER, 2208 AT 5:28 P.M.

  
JOHN P. THOMPSON, COUNTY JUDGE

ATTEST:  
  
\_\_\_\_\_  
SCHELANA WALKER  
CHIEF DEPUTY, COUNTY CLERK

COMMISSIONERS COURT ORDER

WHEREAS, on September 17, 2008, the County Judge issued a proclamation declaring a state of disaster for Polk County Texas resulting from

Devastating damages, from High winds, extended power outages, due to Hurricane Ike;

WHEREAS, the conditions necessitating declaration of a state of disaster continue to exist; and

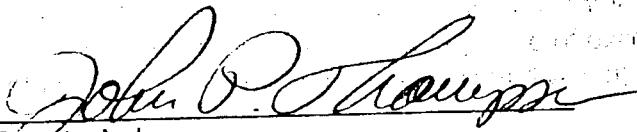
WHEREAS, §418.108(b) of the Texas Government Code provides that a local state of disaster may not be continued for a period of excess of seven days without the consent of the governing body of the political subdivision;

1. That the state of disaster proclaimed for the County of Polk Texas by the County Judge John Thomson on September 10, 2008 shall continue until terminated by order of the COMMISSIONERS COURT.

2. This order is passed as an emergency measure and pursuant to Polk County authority for emergency measures and shall become effective on the 17 day of September, 2008

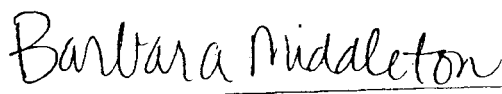
PASSED AND ADOPTED, this 17 day of September, 2008.

APPROVED, this 19<sup>th</sup> day of September, 2008.

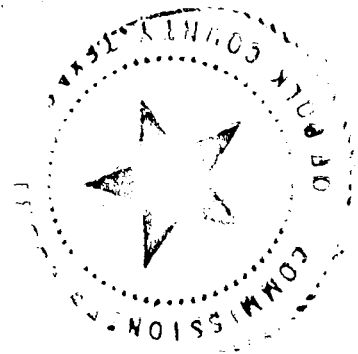
  
County Judge  
John Thompson

By motion and second duly recorded in an Emergency Meeting held September 19, 2008 in the Commissioners Courtroom of the Polk County Courthouse.

ATTEST:

  
County Clerk

by: Schelana Walker





**POLK COUNTY COMMISSIONERS COURT**

(Special Session)  
September 23, 2008  
9:30 A.M.

Polk County Courthouse, 3rd floor  
Livingston, Texas

**2008-101**

**NOTICE** is hereby given that a Special meeting of the Polk County Commissioners Court will be held on the date stated above, at which time the following subject/s will be discussed;

**PUBLIC HEARING ON FY2009 BUDGET.**

This budget will raise more total property taxes than last year's budget by \$1,947,811 (excluding delinquent taxes) or 16% and of that amount \$246,528 is tax revenue to be raised from new property added to the tax roll this year.

1. Receive public comment on proposed FY2009 Budget
2. Ratify the property tax increase reflected in the FY2009 Budget.

Although no change in the County's tax rate is proposed, the same tax rate will result in an increase in ad valorem tax revenues generated, based upon the certified net taxable values. Therefore, the separate vote is required (effective September 1, 2007) by HB3195, amending LGC 111.007(c).

3. Adopt FY2009 Budget.

Commissioners Court of Polk County, Texas

By: John P. Thompson, County Judge

Posted: September 18, 2008

I, the undersigned County Clerk, do hereby certify that the above Notice of Meeting of the Polk County Commissioners Court is a true and correct copy of said Notice and that I posted a true and correct copy of said Notice at the Polk County Courthouse at a place readily accessible to the general public at all times on Thursday, September 18, 2008 and that said Notice remained so posted continuously for at least 72 hours preceding the scheduled time of said Meeting. Notice has also been posted on the County's website at www.co.polk.tx.us

BARBARA MIDDLETON, COUNTY CLERK

BY: Shelana Walker, Deputy

FILED FOR RECORD

2008 SEP 18 P 3: 32

BARBARA MIDDLETON  
POLK COUNTY CLERK

**COMMISSIONERS COURT  
AGENDA POSTING #2008 - 101**

BE IT REMEMBERED ON THIS THE 23rd DAY OF SEPTEMBER, 2008  
THE HONORABLE COMMISSIONERS COURT MET IN "SPECIAL" CALLED  
MEETING WITH THE FOLLOWING OFFICERS AND MEMBERS PRESENT, TO WIT;

HONORABLE JOHN P. THOMPSON, COUNTY JUDGE, PRESIDING.  
BOB WILLIS - COMMISSIONER PCT #1, RONNIE VINCENT - COMMISSIONER  
PCT #2, JAMES J. "BUDDY" PURVIS, COMMISSIONER PCT #3, C.T. "TOMMY" OVER-  
STREET, COMMISSIONER PCT #4, BARBARA MIDDLETON, COUNTY CLERK AND  
RAY STELLY, COUNTY AUDITOR, THE FOLLOWING AGENDA ITEMS, ORDERS AND  
DECREES WERE DULY MADE, CONSIDERED & PASSED.

WELCOME & CALLED TO ORDER BY JUDGE JOHN P. THOMPSON AT 9:30 A.M.

- PUBLIC HEARING ON FY2009 BUDGET

1. RECEIVE PUBLIC COMMENTS - NONE.

2. MOTIONED BY RONNIE VINCENT, SECONDED BY TOMMY OVERSTREET, TO  
RATIFY THE PROPERTY TAX INCREASE REFLECTED IN THE FY2009 BUDGET.

VOTES RECORDED AS FOLLOWS:

JUDGE THOMPSON.....YES  
COMMISSIONER WILLIS.....NO  
COMMISSIONER VINCENT.....YES  
COMMISSIONER PURVIS.....NO  
COMMISSIONER OVERSTREET.....YES

MOTION CARRIED.

3. MOTIONED BY TOMMY OVERSTREET, SECONDED BY RONNIE VINCENT, TO  
ADOPT THE FY2009 BUDGET.

VOTES RECORDED AS FOLLOWS:

JUDGE THOMPSON.....YES  
COMMISSIONER WILLIS.....NO  
COMMISSIONER VINCENT.....YES  
COMMISSIONER PURVIS.....NO  
COMMISSIONER OVERSTREET.....YES

MOTION CARRIED.

ADJOURN:

MOTIONED BY TOMMY OVERSTREET, SECONDED BY RONNIE VINCENT, TO  
ADJOURN THIS SPECIAL SESSION, ON SEPTEMBER 23, 2008 AT 9:35 A.M.  
ALL VOTING YES.

ATTEST: 

BARBARA MIDDLETON, COUNTY CLERK

C:\Barbara M\COMMCR.T.2008\SEP 23.SPECIAL.2008.wpd

  
JOHN P. THOMPSON, COUNTY JUDGE



**ORDER**

**OF THE POLK COUNTY COMMISSIONERS COURT**  
Setting the 2008 Tax Rate (to fund the FY2009 Budget)

WE, the undersigned, being the membership of the Commissioners Court of Polk County, do hereby acknowledge that all statutory requirements related to the setting of the 2008 Tax Rate have been satisfied; and

**THE COMMISSIONERS COURT**, meeting on this the 23<sup>rd</sup> day of September, 2008 in a properly called session with all members of the Court present, considered a motion made by C.T. "Tommy" Overstreet and second by Ronnie Vincent that property taxes be increased by the adoption of a tax rate of \$0.4778 for Maintenance and Operation and a Debt rate of \$0.1499 for a total County Tax Rate of \$0.6277/\$100valuation. The vote on said motion was recorded as follows;

AYES: John P. Thompson, Ronnie Vincent and C.T. "Tommy" Overstreet

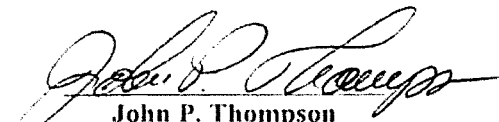
NAYS: Robert C. "Bob" Willis and James J. "Buddy" Purvis

**THEREFORE, BE IT ORDERED** that the Polk County 2008 Tax Rate is set as follows:


Maintenance & Operation	.3237	(General Fund)
	<u>.1541</u>	(Road & Bridge Fund)
Sub-Total M&O	.4778	
Debt Service (I&S)	<u>.1499</u>	
<b>TOTAL COUNTY TAX RATE</b>	<b>.6277</b>	

**THIS TAX RATE WILL RAISE MORE TAXES FOR  
MAINTENANCE AND OPERATION THAN LAST YEAR'S RATE.**

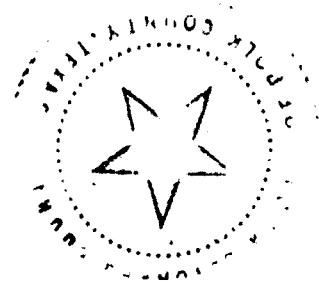
This rate will raise taxes for Maintenance & Operation on a \$100,000 home by \$2.30.

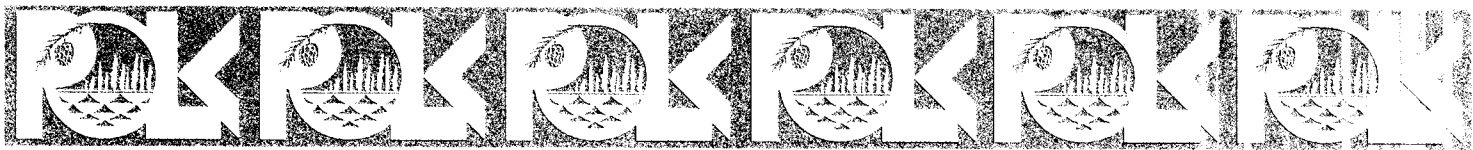
  
**John P. Thompson**  
County Judge, Polk County, Texas

Attest:

  
Barbara Middleton, County Clerk

Date: September 23, 2008





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Polk County  
Texas**

For the Fiscal Year Beginning

**October 1, 2007**

*Oliver S. Cox*

President

*Jeffrey R. Erwin*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Polk County, Texas for its annual budget for the fiscal year beginning October 1, 2007.

In order to receive this award, a governmental unit must publish a budget document that meets GFOA program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

This award is valid for one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine eligibility for another award.

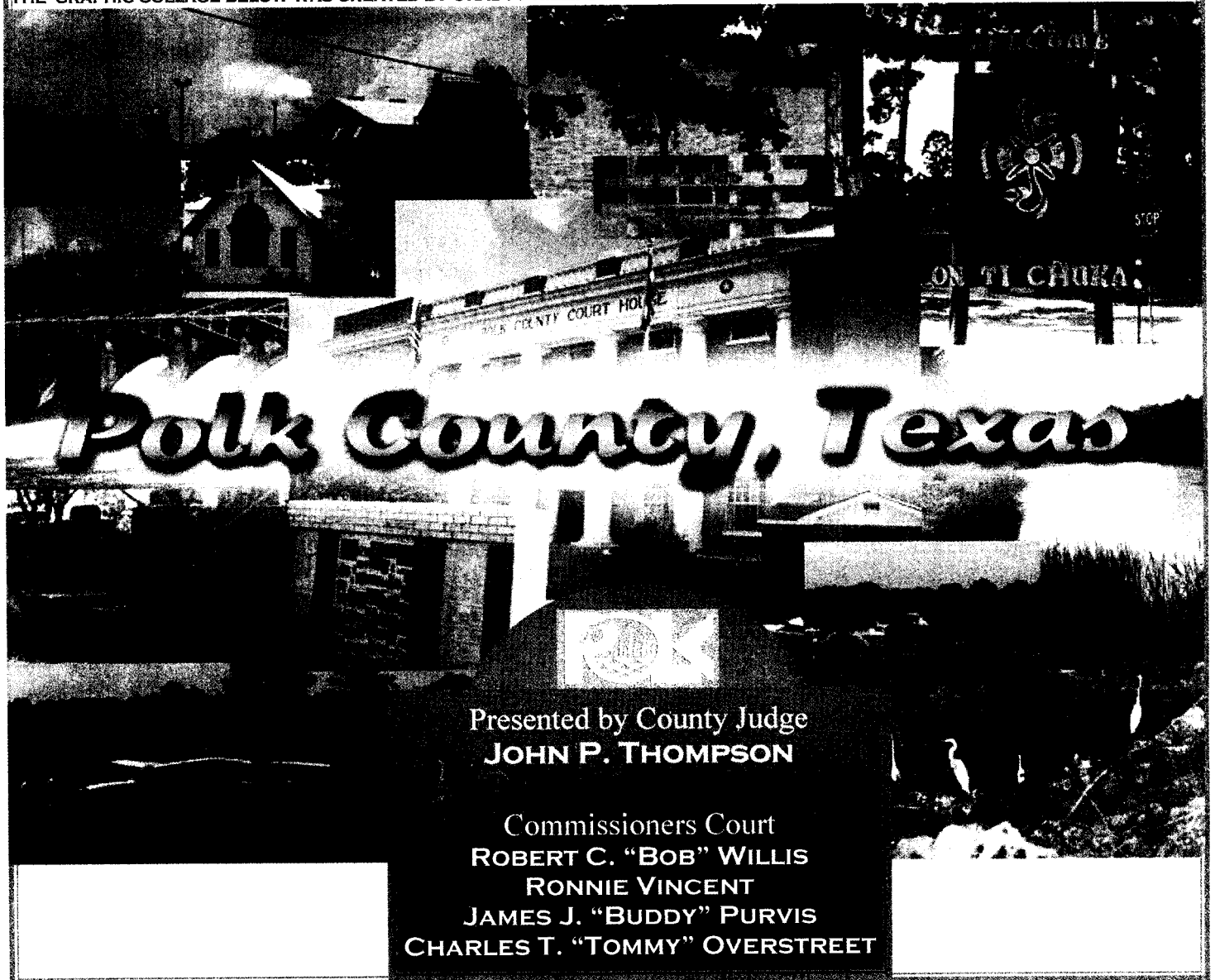


# Polk County, Texas

## ANNUAL BUDGET

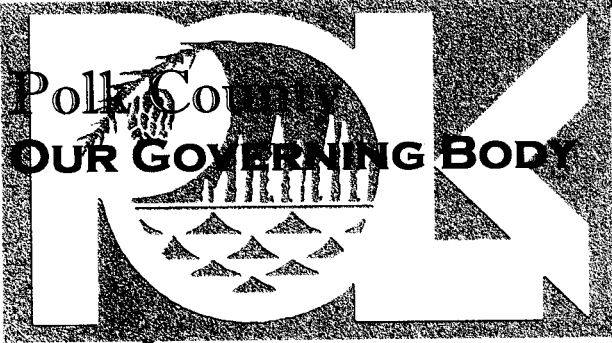
OCTOBER 1, 2008 - SEPTEMBER 30, 2009

THE GRAPHIC COLLAGE BELOW WAS CREATED BY GRADY PHILLIPS AND APPEARS ON THE HOME PAGE OF THE COUNTY'S WEBSITE

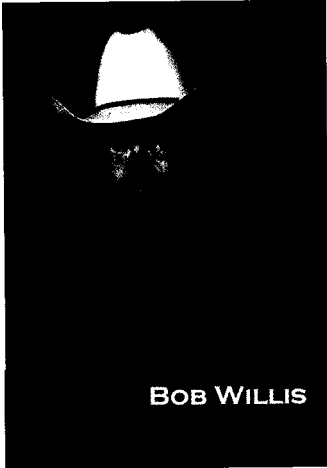


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2008 SEP 30 1P 3: 31

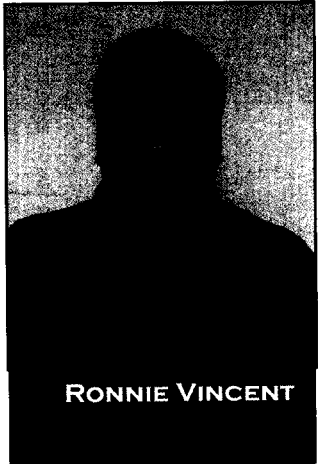
*Barbara Middleton*  
BARBARA MIDDLETON  
POLK COUNTY CLERK



JOHN P. THOMPSON

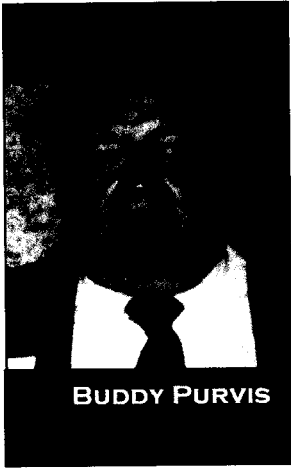


BOB WILLIS



RONNIE VINCENT

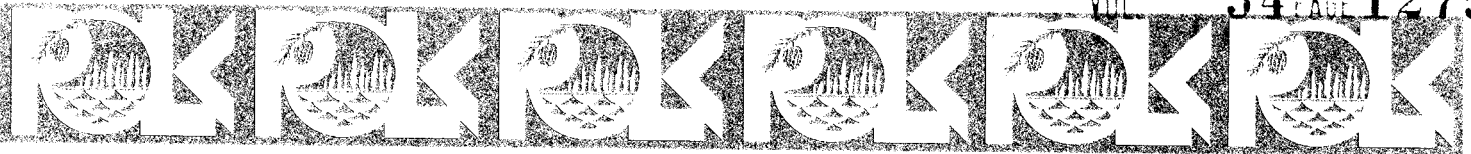
**COMMISSIONERS  
COURT**



BUDDY PURVIS



TOMMY OVERSTREET



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Directory of County Offices (Back Cover)



JOHN P. THOMPSON  
POLK COUNTY JUDGE

September 24, 2008



I am pleased to present the Polk County Budget for FY2008, adopted by the Commissioners Court on September 23, 2008 to account for all anticipated revenues and expenditures for the period beginning October 1, 2008 and ending September 30, 2009.

As with the past several years, our workshop held in preparation for this new budget focused on our ability to fund the operational needs of County departments, while maintaining the County's existing tax rate. In addition to the recurring and steadily increasing cost of operations, the Court addressed the dramatic increases in fuel that we have all experienced recently and the decline in sales tax and interest earned on deposits resulting from this year's economic slow down. Still, as Texas has fared better than most of the nation in these economic times, Polk County's rate of growth – both in business and residential construction – is remarkable.

Recognizing the need to maintain county employees salary levels at comparable job markets in order to retain qualified staff, this budget includes a 2 ½% cost of living increase. This budget also addresses the need for additional positions in various County departments, detailed later within this document.

Certain revenue trends created a significant impact on this year's budget planning. Certification of the County's Net Taxable Value by the Polk Central Appraisal District reflected a valuation increase of \$210,868,844 over the last year. With the County Tax Assessor Collector's certification of a 97% collection rate – as opposed to last year's 92% collection rate) current tax revenue projected for FY2009 will increase \$1,947,811.

The ad valorem tax revenue increase will help to offset other revenues projected to decrease in FY09. The County estimates a \$38,000 decline in Sales Tax revenue from the amount collected in FY08, due mostly to the FY08 influx of sales tax from pipeline construction. Interest rates are projected to decrease by nearly \$138,000, a trend seen throughout the country and expected to last throughout the coming year.

The County's contract for lease of landfill equipment to Santek, operator of the County's landfill and collection stations, will end in FY09, resulting in a revenue loss of \$100,000. Additionally, the County's contracted per diem revenue from the IAH Secure Adult Detention Facility has been projected even more conservatively for FY2009 – at \$145,000 less than the amount budgeted for FY2008. After a full budget year of operating under the Federal contract with Immigration and Customs Enforcement, for which the majority of inmate beds at the IAH Facility are dedicated, we have been better able to identify the agency's payment schedule as it relates to the County's fiscal year and have made the appropriate adjustments for budget purposes. Other offsetting increases and decreases in projected county revenues will realize an overall FY09 revenue increase of \$1,081,611.

Each year, we continue efforts to identify new sources of revenue to budget for a portion of the County's expanding services, including government grant programs. The 2009 Budget includes state and federal grants and financial assistance for law enforcement, prosecution in capital trials, the judiciary, emergency management, road & bridge departments, rural addressing and economic development projects.

The 2009 Budget process included continued discussion on the planning and funding of permanent road improvements throughout the County. The Capital Expense Plan (page 9)




presented in our budget workshop, \$1,000,000 is included for Road & Bridge improvements to be funded by existing Road & Bridge fund balances during the budget year and reimbursed to that fund balance by the issuance of Tax Notes at fiscal year end. Working with financial advisors and bond counsel over the last several years, we have found that utilizing this type of funding for capital improvements provides better options within the available bond markets and allows the County to effectively manage its debt service. Other Capital Expenses proposed for FY2009 are also included in the Plan.

Total expenditures included in the FY2009 Budget reflect an increase of \$1,065,095 from the previous year. Of this increase, \$470,327 accounts for the cost of living increase and new staffing discussed previously (Personnel). Operating expenses account for \$843,662 of the total increase, attributable in part to rising fuel and utility costs and a \$411,693 increase is budget for the County's Debt Service to fund principal and interest payments due in FY2009, including those for the expansion and improvement of the County Jail and the construction of the Judicial Center to be located just south of the Courthouse in Livingston.

The total County Tax Rate of \$.6277/\$100 valuation is adopted in two major parts. The Maintenance & Operation portion of the rate is \$.4778 and is divided between the General Fund (\$.3237) and the Road & Bridge Fund (\$.1541). The Debt Service portion of the rate is \$.1499.

Responsible fiscal management in county government is most certainly a team effort and I am proud of the contributions made in this budget process by our Commissioners Court, our Elected Officials, our Department Heads and our Employees. By offering sound information and improving the general understanding of the workings of the County, we strengthen the public's trust in government. I am glad to be a part of this process, as we work to meet the new challenges of our growing County. I encourage you to be active in your County's government; **\* stay informed \* learn the issues \* and visit with your County officials.** People and government working together is the key to our future successes.

  
John P. Thompson  
County Judge  
Polk County, Texas



# Strategic and Capital Planning

**Our Mission** ★ Polk County Government exists in order to provide the highest quality of public services for our citizens. In the fulfillment of this mission, an exemplary quality of life is created for all people of the County - ensuring health, safety and economic opportunity.

**Our Vision** ★ Polk County is known for its role in providing superior services and ensuring a high quality of life for our citizens. A cohesive county government, committed to effective governing, we operate as a team to guarantee our continued success in public service. The Citizens of Polk County trust their elected officials and participate fully in the governance of the County. There is maximum effort to determine each Citizen's needs and to respond to those needs appropriately, while expending the least amount of public funds in the most responsible and efficient manner.

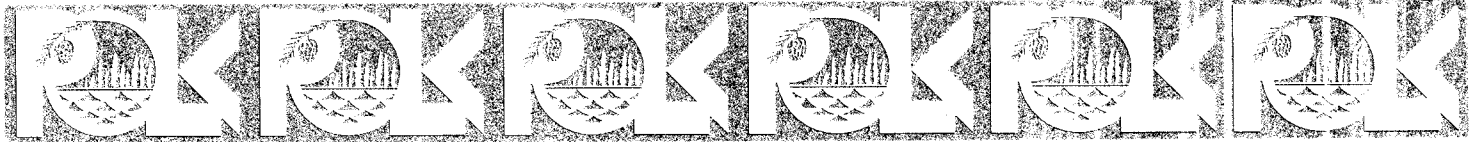
**The Plan** ★ The Commissioners Court has taken several steps in order to begin the development of a formal strategic plan for the County. These steps include the development of organizational goals, performance and productivity measures, and the creation of various committees formed from the "Teamwork Retreat" held for all County Elected Officials and Department Heads. The group developed and ranked the following strategic directions for the County;

- Continue to use planning processes to guide the County
- Continue to provide the most effective and efficient services possible
- Promote industrial development for the creation of opportunities
- Raise public awareness of Polk County
- Develop new revenue sources
- Maximize the use of technology
- Attract, train and retain qualified Employees
- Work cooperatively with all levels of government

This will be an ongoing effort by the administration to promote teamwork between County Departments and with the general public.

## Capital Project Planning

The Commissioners Court cannot adopt a budget for more than one year. However, the Court understands that the County must link the budget process with a long term Capital Improvement Plan. Although a detailed Plan has not yet been formalized by Commissioners Court, basic guidelines have been utilized for various projects and discussion of capital project planning has become a part of annual budget workshops. The operating expenditures for new capital projects (including staffing, utilities, maintenance costs, etc.) are requested and reviewed in specific detail and are also projected with a phased in approach whenever possible. These expenses are funded with revenues such as new property taxes, state and federal grants, new fees approved by the State Legislature, and additional fees from increased performance. Departments are encouraged to provide relevant performance data, utilized throughout the budget process to assist in evaluating the need for capital projects. Capital purchases required within the upcoming budget year, but for which sufficient revenue is not projected, are reviewed during the budget process. If determined appropriate, the purchase is funded by debt issuance for which scheduled payments are budgeted in subsequent budget years.



# Capital Expense Plan

DEPARTMENT	REQUEST	ITEM AMOUNT	SUB / TOTAL
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**FY2009 Capital Purchase Projections**

to be paid by and reimbursed to fund balance with issuance of leagally authorized debt

The Construction and Improvement of Roads & Bridges in the County

Precinct 1	23% of \$1mil	\$ 230,000.00	
Precinct 2	23% of \$1mil	\$ 230,000.00	
Precinct 3	27% of \$1mil	\$ 270,000.00	
Precinct 4	27% of \$1mil	\$ 270,000.00	

\$1,000,000.00

The Acquisition of Road Right-Of-Way

--	--	--	--

\$0.00

The Acquisition of Road Maintenance Equipment

--	--	--	--

\$0.00

The Construction of Improvements to County Buildings

<b>ALL</b>	County Maintenance & Records Storage Bldg	\$ 655,300.00	
Animal Shelter	relocation & construction		

\$655,300.00

The Acquisition of Vehicles

Sheriff's Department	7- patrol vehicles est. \$30,000 ea	\$ 210,000.00	
----------------------	-------------------------------------	---------------	--

\$210,000.00

The Acquisition of Computer Equipment and Software

<b>ALL</b>	Network/Server Enhancements (Van Dresar)	\$ 103,400.00	
various	Security Cameras @ Office Annex	\$ 24,700.00	
County Clerk	6 - Laser Printers @ 1,100 ea	\$ 6,600.00	

\$134,700.00

The Scanning, organization and computer digital imaging of County Records

--	--	--	--

\$0.00

The Scanning, organization and computer digital imaging of County Records

--	--	--	--

\$0.00

**FY2009 Projection**

**TOTAL \$ 2,000,000.00**



VCL 04-APR-200



## Statement of Goals

The overall financial and service goals of Polk County are to provide the full range of statutorily required services to citizens while maintaining the lowest prudent tax rate. The County intends to continue to expand non-tax revenues for budgetary growth, as dictated both by the growth in the County's population and related growth in the demand for the County's services. The County will ensure that budgetary growth (in excess of inflation) is balanced by increases in demand for services. Polk County will provide for the expansion and renewal of its infrastructure through the use of long-term debt when it is considered appropriate and fiscally responsible.

### **To Manage Growth Polk County will**

Continue implementation of infrastructure for transportation needs; Continue to evaluate acquisitions of land and completion of facilities for the County including satellite locations; Continue a leadership role in economic development.

### **To Enhance Revenues Polk County will**

Continue to review all fees collected and expand "on-line" payment capability for certain fees; Maintain or improve tax collection rate for current and delinquent taxes; Continue active pursuit of Federal/State reimbursements, Federal/State/Private grant opportunities and alternative revenue sources.

### **To Improve Efficiency and Productivity Polk County will**

Enhance computerization for departments to eliminate duplication; continue development of policies, procedures and systems to improve operational efficiency; enhance the use and benefits of performance measurements; improve direct electronic communication between Departments.

### **To Improve Employee Environment Polk County will**

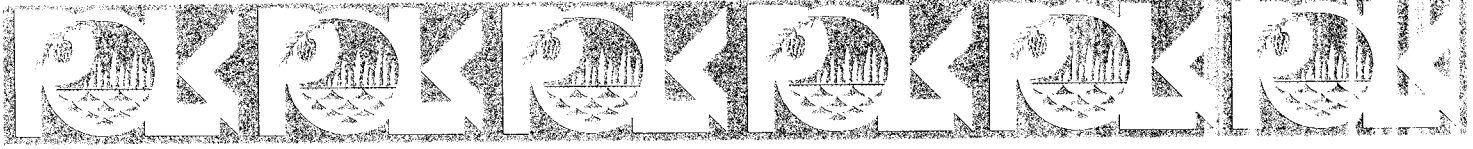
Continue periodic review and analysis of the merit pay system, including market surveys and other County benefit options. Maintain a comprehensive employee handbook relating to personnel policies and procedures; Enhance information provided through an Employee newsletter; promote the bi-lingual incentive program.

### **To Ensure Financial Stability Polk County will**

Maintain or improve its' bond rating; Ensure the highest return on investments within established standards and procedures; Continue its' analysis of the effects of additional long-term debt.

### **To Increase Communications with Citizens Polk County will**

Enhance all communications by utilizing available resources and technological improvements to inform the public regarding county services in the most cost-effective manner; Continue efforts to upgrade the County's web site to provide additional information and functionality to the public.



# The Budget Process

## Requirements of Law and Sound Financial Management

A substantial portion of the budget process, as with most aspects of County government, is set out in State law. In accordance with the law, the County Judge serves as the Budget Officer and establishes administrative procedures not provided under the law. A narrative summary of the County's current budget process is presented below.

The County Judge, along with the County Auditor, prepares an annual budget for presentation to and approval by the Commissioners Court. Notices, budget request forms and a proposed budget planning calendar are distributed to Elected Officials and Department Heads, who are responsible for preparing a departmental budget request and submitting the same to the County Judge, along with supporting documentation.

The County Auditor estimates historical revenues and beginning balances for use in conjunction with information obtained from various County offices. The County Judge compiles and analyzes budget requests and estimated revenues, conducting budget review meetings with departments and the County Auditor.

A preliminary budget is submitted to the Commissioners Court and budget workshops are held with individual departments, if requested. A proposed budget is filed with the County Clerk, for public inspection and a tax rate is proposed to support that budget, based upon the Tax Assessor/Collector's publication of the "Effective Tax Rate" and certified collection rate.

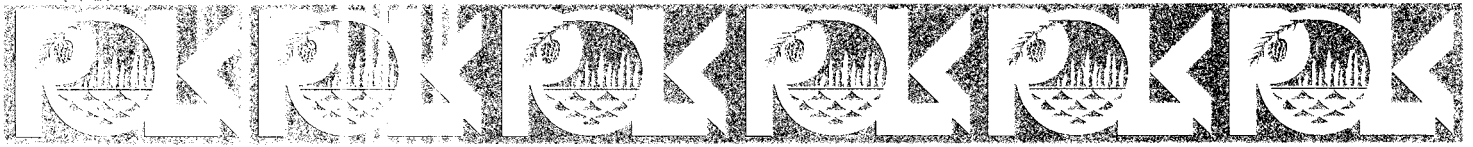
Notice of the proposed tax rate is published in the local newspaper and on the County's website and public hearings are held to receive comments on the proposed budget and on the proposed tax rate. Changes warranted by law and/or required in the interest of taxpayers are made, the budget is adopted and a tax rate is set. The approved budget is filed with the County Clerk and the County Auditor.

Departments submit requests for budget revisions and amendments to the County Auditor, who shall review for conformity to statutes and appropriateness within the scope of budget objectives - making amendment recommendations to the Commissioners Court, as required. The Commissioners Court maintains sole authority for amending the budget.

Departments may receive added incentives for efforts in cost effective measures during the budget year. Certain "budget balances" are carried forward (through the budget process) to allow and encourage departments to save toward larger expenditures. Road and Bridge departments are probably the most effected by the "budget carry forward" issue, as larger balances may occur.

The County Auditor monitors expenditures of the various Departments and Funds to prevent expenditures from exceeding budgeted appropriations and sends a monthly financial report, including budget to actual comparisons, to the Commissioners Court, Elected Officials, Department Heads and the District Judges.

A calendar summary of the budget process and the timing of activities are depicted on the table found on the following page.



The Commissioners Court selects qualified banks to serve as County depositories, in which the County Treasurer deposits all monies received. Monies that are temporarily idle during the year are deposited in TEXPOOL. The County's Investment Policy was revised to meet the changes in the Public Funds Investment Act and investment strategies were identified for each group of funds.

## Debt Administration

The presently outstanding tax supported debt of the county is rated "Aaa" by Moody's Investors Service, Inc. and "AAA" by Standard and Poor's Corporation. The County will continue to manage and administer debt in such a manner as to maintain or improve this rating.

## Risk Management

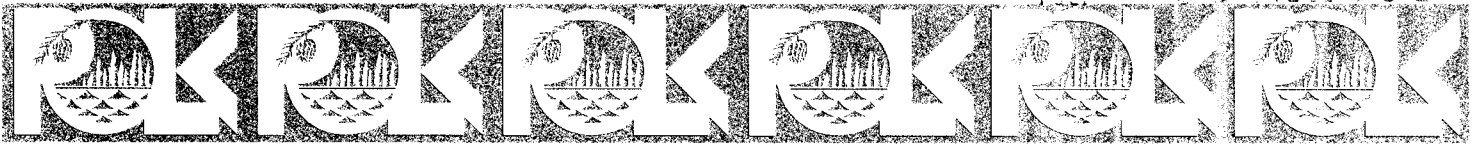
The County participates in the Texas Association of Counties Workers' Compensation Pool to cover job related risk. Development of a limited risk management program (the Health and Safety Program) has resulted in substantial savings in Workers' Compensation Insurance premiums. Additionally the County annually reviews with its carrier all liability coverage, making necessary amendments and/or adjustments to policy deductibles and limits.

## Independent Audit

The County engages a firm of certified public accountants annually to perform an audit of the general purpose financial statements. Certain funds not budgeted by the County and for which the County has no regulatory authority are reported within the annual audit, such as; the District Attorney's and District Clerk's Special (State) Funds.

## Awards

GFOA has presented a *Distinguished Budget Presentation Award* to Polk County for its annual budget for the fiscal years beginning October 1, 1999 - 2007. In order to receive this award, a governmental unit must publish a document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device. This award is valid for one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.



**General  
Financial  
and Other  
Information**

**General Government Functions**

The Commissioners Court is the governing body of the County. The Texas Constitution specifies that the Court consists of a County Judge, who is elected at large and serves as presiding officer, and four County Commissioners elected by the voters of their individual precinct. The Local Government Code prescribes the duties and grants authorities of the Commissioners Court and other County officers, relating to financial management.

In compliance with State statutes, the Commissioners Court maintains budgetary controls to ensure that provisions embodied within the annually appropriated budget are met for most County functions. According to the budget laws of the State of Texas, expenditures may not exceed the amount appropriated for each fund.

**Internal Control Structure**

The financial operating controls are shared by the Commissioners' Court, which is the governing body, and the County Auditor, who is appointed by the District Judges.

The County Auditor has the basic responsibilities for maintaining the records of all financial transactions of the County and "examining, auditing, and approving" all disbursements from County funds prior to their submission to the Commissioners Court for payment.

The Commissioners Court sets the tax rate, establishes policies for County operations, approves contracts for the County, and develops and adopts the County budget within the resources estimated by the County Auditor.

In developing the County's accounting systems, consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes the cost of a control should not exceed the benefits likely to be derived there from and the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. The county's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

**Cash Management**

The County Treasurer, by statute, serves as the custodian of county funds and is responsible for the receipt and disbursement of all monies owed to or by the County. The County Treasurer is required to maintain accurate records of all transactions of his/her office and to regularly report to the Commissioners Court.



## VIII. Debt Management

The County will not use long-term debt for current operations in accordance with Article XI, Section 7 and Article VIII, Section 9, of the Constitution and by the Local Government Code of the Revised Statutes of Texas.

When Polk County finds it necessary to issue bonds, the following policy will be adhered to:

- Reserve funds will be provided to adequately meet debt service requirements in the subsequent year.
- Interest earning on these reserve fund balances will be used for debt service purposes.
- Bond finance will be confined to capital improvement projects, which could not feasibly be financed from current revenues.
- The term of any bond issue will not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended.

## IX. Investment and Cash Management

The Treasurer's Office will continue to collect, disburse and deposit all funds on a schedule which ensures optimum cash availability, in accordance with Article 113.043, 113.065, 113.901, 113.001-005, 113.021-024, and 113.041-047 of the Revised Statutes of Texas.

The County Treasurer shall handle all original reconciliation of Polk County bank accounts with the Depository Bank and shall resolve any financial difference between Polk County and the Depository Bank.

The County Treasurer is the Chief Investment Officer of Polk County as authorized by the State law and shall invest the funds of Polk County to achieve the highest and best yield, while at the same time maintaining the security and integrity of said funds.

Polk County shall maintain a written Investments Policy, approved and annually reviewed by the Commissioners Court, as required by State law. The County Treasurer will maintain an original copy of all security and/or surety pledges made by the Depository Bank in behalf of Polk County funds and shall monitor the adequacy of pledged funds to deposits.

The County Treasurer will maintain an original copy of all security advice for all Polk County investment transactions.

There shall be an Investment Committee, consisting of the County Treasurer, County Auditor, County Judge, and one Member of Commissioners Court.

The Treasurer's Office will provide regular information concerning the cash position and investment performance, as required by Articles 114.025, 111.091, and 111.092 of the Revised Statutes of Texas.

Polk County conducts its treasury activities with financial institution(s) based upon written contracts, which specify compensating balances, service charges, term, and other conditions as authorized by the Local Government Code inclusive of the Revised Statutes of Texas.



justification for such action. Such requests should be submitted to the Budget Office for initial review and then forwarded to Commissioners Court for consideration and approval.

The County shall strive to maintain a fund balance in the general, road and bridge and waste management funds of not less than three months operating expenditures. The County shall strive to maintain a balance in the Debt Service Fund equal to not less than one half of the principal and interest payments on outstanding debt for each fiscal year.

## VI. Personnel

The number of permanent full time employees on the payroll shall not exceed the total number of positions approved unless authorized by Commissioners Court. All personnel actions shall at all times be in strict conformance with applicable federal, state, and county policies.

Deletion and downgrades of positions may occur at any time during the fiscal year at the department head or elected officials request or if a review of workload statistics indicates that a reduction in force is practical in a department. Reductions in elected official's budgeted positions will only be accomplished with their approval. Additions, position reclassifications, reorganizations, etc., must be presented with the initial budget request. Exceptions to this policy will only be allowed with Court approval.

The Court may institute a freeze during the fiscal year on hiring, promotions, transfers and capital equipment purchases. Such action will not be used arbitrarily and will allow for exceptions in appropriate areas to comply with emergency needs such as natural disasters and/or loss of major revenue source.

## VII. Fixed Assets

All purchases of physical assets with a value of \$5,000 (five thousand dollars) shall be placed on the County inventory maintained by the County Auditor. Assets of lesser value shall be logged on an inventory maintained by each individual department.

The County will maintain these assets at a level adequate to protect Polk County's capital investment and to minimize future maintenance and replacement costs by:

- Providing for adequate maintenance of capital equipment and equipment replacement under the above stated amount in the annual operating budget.

Capital expenditures for projects and equipment are budgeted by item or project and must be spent accordingly. Any request for unbudgeted capital equipment or projects throughout the fiscal year must be submitted to the Budget Office and approved by the Commissioners Court as a budget amendment prior to a requisition being issued to Purchasing.

Where possible, items in good useable condition placed in surplus will be used:

- To supplement expenditure for new budgeted capital purchases.
- To supplement expenditure for replacement/budgeted capital purchases.
- To supply needed unbudgeted new and replacement equipment.



Only the Commissioners Court shall have authority to transfer expenditure appropriations from any department category of object codes to any other department or non-departmental major object code category. Transfers of such funds amount to a new appropriation and therefore must be adjusted prior to expenditure of such amounts.

Any transfer shall ONLY be made when it is submitted on a Request for a Budget Amendment Form initiated and signed by the department head. Those transfer requests are then submitted to the Commissioners Court for final approval. The department head or elected official may request a transfer under \$1,000 (one thousand dollars) cumulative total from any major category of expenditure to any other major category of expenditure within operating funds. This type of request must be submitted on an Intra-Departmental Operating Transfer Form to the Budget Office and must receive approval from the County Judge, and County Auditor. Such adjustments will be reported quarterly to the Commissioners Court. At no time, however, will funds be transferred into or from the Personnel, Fringe Benefit, or Capital categories without court approval.

## IV. Revenues and Transfers

Polk County will maintain a diversified and stable revenue system to shelter it from short term fluctuations in any one revenue source by doing the following:

- Establishing user charges and fees as permitted by law at a level related to the cost of providing that service including indirect costs.
- Pursuing legislative change, where necessary, to permit increases in user charges and fee.
- Aggressively collecting property tax revenues, including the filing of suit where appropriate and necessary, as authorized by the Texas Property Tax Code.

Polk County will pay for all current expenditures with current resources as required by Article XI, Section 7 of the Constitution, and by Article 111.091 – 111.093 of the Revised Statutes of Texas.

Transfers between funds will only be accomplished after approval by the Commissioner Court.

The County will support the majority of operations of the Road and Bridge districts from the vehicle registration fee authorized by the Texas Legislature, and will credit fines and forfeitures from Court operations to the general fund.

## V. Reserve

The County will maintain an un-appropriated contingency to provide for small increases in service delivery costs as well as unanticipated needs that may arise throughout the year.

THEREFORE, IT WILL BE NECESSARY FOR OFFICIALS AND DEPARTMENT HEADS TO REVIEW AND CONTROL EXPENDITURES SUCH THAT THE RATE OF EXPENDITURE DOES NOT EXCEED THE APPROVED BUDGET.

Cases of anticipated material deviation should be covered by a request for a budget amendment. This request shall be from the Department Head in writing and include



### III. Budgeting

Budgetary Basis – The County budget is adopted on a basis that is consistent with GAAP with the exception that only the annual costs of capital lease expenditures are recognized as budgetary expenditures. Annual appropriated budgets are adopted for the General, Special Revenue and Debt Service funds. All annual appropriations lapse at fiscal year-end. Project-length financial plans are adopted for all capital projects funds. Encumbrance accounting, under which funds are reserved for purchase orders, contracts, and other commitments, is employed in these same funds. As of September 30, encumbrances are subject to reappropriation in the budget of the subsequent year. The County budgets resources on a fiscal year that begins October 1st and ends on the following September 30th.

Budget packages for annual preparation that includes forms and instructions shall be distributed to County departments on or about May 1 each year. Departments and Elected Officials must return their proposals no later than June 1 in that year. The proposed budget estimate shall be prepared and distributed to all of the Commissioners Court members on or about July 15 of the preceding fiscal year. The proposed budget estimate shall be presented in the following format:

- Revenue estimates by major item.
- Operating and maintenance expenditures by object code, major expense categories, functionally related departments and program summaries.
- Debt Service summarized by issues detailing principal, interest and reserve amount by fund.

The proposed budget estimate shall also contain information regarding:

- Proposed personnel staffing levels including an index to job classifications and salary ranges.
- A detailed schedule of equipment to be purchased by department.
- A detailed schedule of capital projects.
- Any additional information, data, or analysis requested of management by the Commissioners Court.

The proposed budgeted revenues shall be provided by the Auditor's Office with the exception of ad valorem taxes for the current year, grant revenues, and interfund transfers.

Prior to October 1, the Commissioners Court shall adopt a balanced budget in which revenues are equal to or exceed expenditures.

The Polk County budgeting procedures attempt to identify distinct functions and activities performed by the County and to allocate budget resources adequate to perform these functions and activities at a specified level of service.

The County will continue to integrate performance measurements and productivity indicators with the budget process where appropriate.

The committed, but not yet received purchases as of September 30th will be re-appropriated in the subsequent fiscal year per a list prepared by the County Auditor with appropriate Budget Amendment.





# Statement of Financial Policies

## Origin

Although a substantial portion of the policies and procedures of the County are defined by State law, others have been developed and revised by each succeeding administration. While subject to change, these non-statutorily defined policies and procedures, reflect a conservative financial philosophy and it would be unlikely that substantial modifications would be made in ensuing administrations.

## I. General

The County will operate on a fiscal year that begins on October 1st and ends on September 30th. The County will conduct its financial affairs in conformity with State and Federal laws and this Statement of Financial Policy, which shall be approved by Commissioners Court and reviewed on an annual basis as a part of the budget process.

## II. Accounting, Auditing and Financial Planning

The County Auditor's Office will continue to maintain records on a basis consistent with accepted principles and standards for local government accounting and in accordance with Statement 34, as determined by Government Accounting Standards Board.

The County's accounts are maintained on the basis of (governmental) funds and account groups which segregate funds according to the intended purpose. The County's fund accounting is on a modified accrual basis, under which most revenues (such as ad valorem and sales taxes) are recognized when they are susceptible to accrual, meaning the amount can be determined and is collectible. Charges for services, fines, licenses, permits and other miscellaneous revenues are recognized when they are cash received and earnings on investments are recorded when earned. Fund expenditures are recognized when the liability is incurred by utilization of encumbrance accounting, under which the issuance of purchase orders and other expenditure commitments are recorded in order to reserve the required portion of the appropriation. Principal and interest on the County's general long-term debt is recorded when due.

Regular monthly and annual financial reports are issued summarizing financial activity by fund, and department, and comparing actual resources and expenditures with budgeted amounts, as required by Articles 114.025, 111.091, and 111.092 of the Revised Statutes of Texas. The Auditor's Office provides monthly reports on the total cost of specific services by type of expenditure and by fund, in accordance with Articles 114.025, 111.091, and 111.092 of the Revised Statutes of Texas. A financial audit will continue to be performed annually by an independent public accounting firm and an official opinion and annual financial report will continue to be published and issued, as authorized by Article 115.045 of the Revised Statutes of Texas.

Polk County will continue to identify areas for evaluation efforts, by either staff, committees, or consultants, in order to judge the effectiveness and efficiencies of County services. Cost/benefit studies will be conducted, where appropriate and applicable, on non-recurring expenditures and capital projects.

# Appendices



## Budget Calendar

	Activity	Responsible Official
April-May	"Notice of Appraised Value" mailed to property owners	Chief Appraiser (PCAD)
	Budget planning packets sent to County Departments	County Judge
June-July	Budget requests are submitted to County Judge. Planning meetings scheduled with individual depts. / officials	County Judge Officials & Department Heads
	Chief Appraiser delivers certified Appraisal Roll and estimated value of properties under protest and values subject to exemption.	Chief Appraiser & Tax Assessor/Collector
August	Tax Assessor-Collector submits Effective Tax Rate calculation and certifies anticipated collection rate	Tax Assessor/Collector
	Commissioners Court meets to discuss Tax Rate, take record vote to adopt specified rate at future meeting and schedule public hearings on tax rate and on budget.	Commissioners Court
	Publication of Effective and Rollback Tax Rates; "Notice of Public Hearings on Tax Increase" published on or before the 7 <sup>th</sup> day prior to the public hearing	Tax Assessor/Collector
	Proposed budget filed with County Clerk and posted on County website	County Judge
	"Notice of Elected Officials" salaries, expenses or allowance proposed to be increased" is published before the 10 <sup>th</sup> day before the Budget Hearing.	County Judge
August-September	Commissioners Court holds public hearings on Tax Rate and announces meeting to adopt rate 3-14 days from this date.	Commissioners Court
September	Post & publish "Notice of Public Hearing on Budget" 72 hours prior to meeting	County Judge
September	Publish "Notice of Vote on Tax Rate" prior to meeting at which rate will be set	Tax Assessor Collector
September	Public hearing on Budget; budget adopted and tax rate set.	Commissioners Court
September	Approved budget filed with County Clerk & Auditor	County Judge
October	Compilation, reproduction & distribution of budget	County Judge

# About the County

# Texas County Government Overview

## Functions of County Government

Today there are 254 counties serving the needs of over seven million Texans—ranging in size from just under 100 residents to over 2 million. Major responsibilities include building and maintaining roads, recreation facilities, jails and judicial systems, maintaining public records, collecting property taxes, issuing vehicle registration and transfers and registering voters. Counties also provide law enforcement, conduct elections, and provide health and social services to many indigent county residents. Increasingly, county governments are playing a vital role in the economic development of their local area.

## Structure of County Government



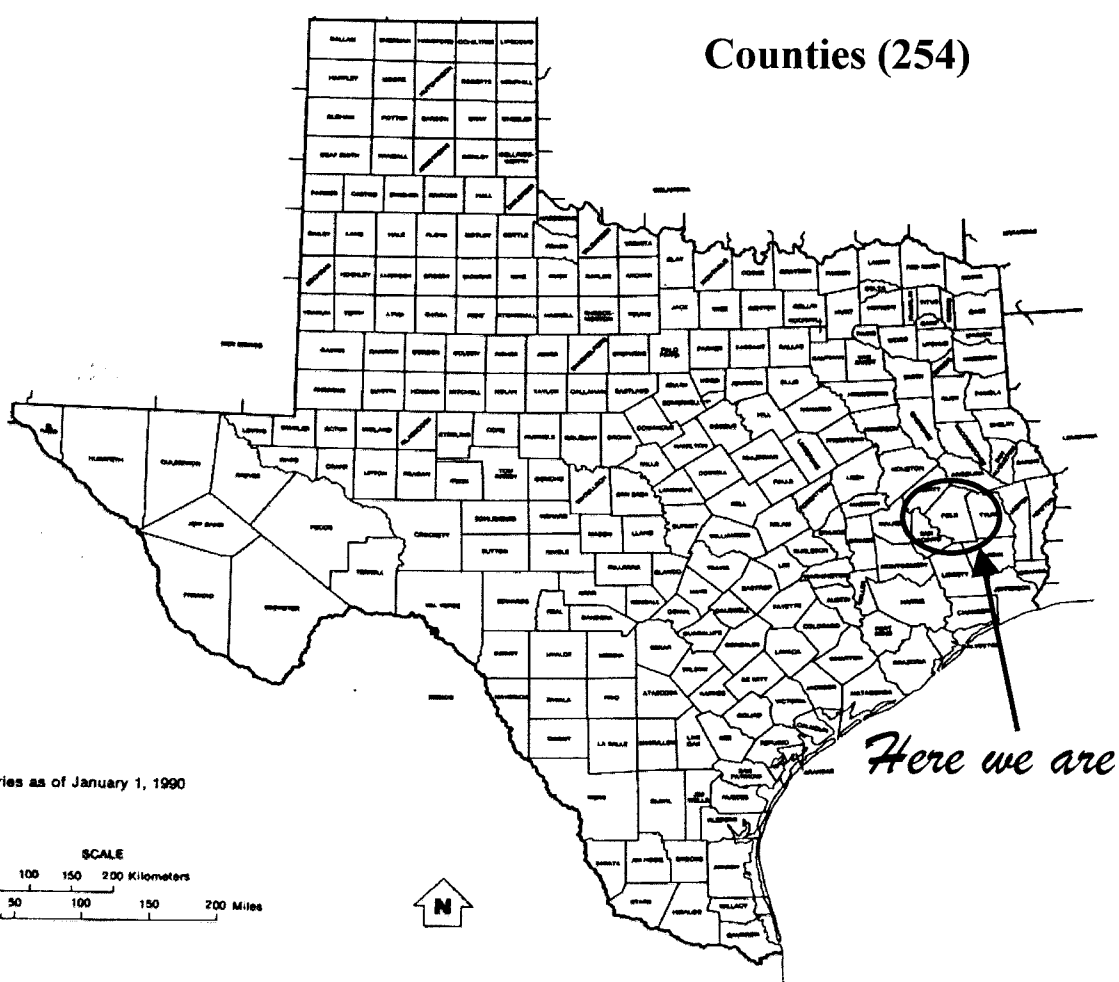
County government structure is spelled out in the Texas Constitution, which makes counties agents of the state. Thus, counties, unlike cities, are limited in their actions to areas of responsibility specifically spelled out in laws passed by the Legislature and signed by the Governor. At the heart of each county is the Commissioners' Court. Each Texas county has four precinct commissioners and a county judge who serve on this court. Although the Commissioners Court conducts the general business of the county and oversees financial matters, the Texas Constitution established a strong system of checks and balances by creating other elective offices in each county. The major elective offices found in most counties include county attorneys, county and district clerks, county treasurers sheriffs, tax assessor-collectors, justices of the peace, and constables. As a part of the checks and balances system, counties may have auditors appointed by the district judges. While elected officials administer many county functions, others are run by the commissioners court. They include such departments as public health and human services, personnel, purchasing and budgets, and, in some counties, public transportation and emergency medical services.

## Origin of County Government

The origin of Texas county government can be found in "municipality", the local unit of government under Spanish and Mexican rule. Municipalities were once large areas embracing one or more settlements and the surrounding rural territory. In 1821, there were four major Spanish settlements in Texas; San Antonio, Bahia (Goliad), Nacogdoches, and the Rio Mexico. In 1835 the departments of Bexar, Brazos, and Nacogdoches were established along with 23 municipalities. Under the new Republic established in 1836, the 23 municipalities became counties. When Texas became a state in 1845, there were 36 counties. Under the state Constitution of 1845, county government varied little from that found under the Republic. The only major change was the one that made all county offices elective positions. When Texas entered the Confederacy in 1861 and adopted a new state constitution, there were 122 counties. Ten years after reconstruction for the Civil War, the Constitution of 1876 was adopted. This constitution is still in effect and contains much detail concerning the government organization of the Texas' counties.



The number of counties increased steadily until the present number of 254 counties was reached in 1931.



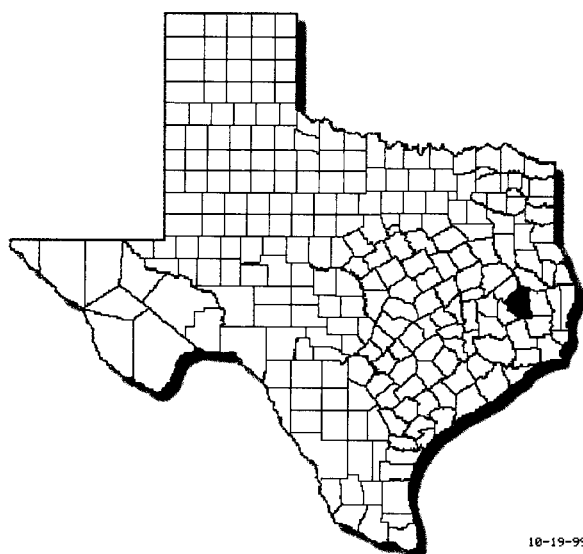


## About Polk County

### History, Development, and Location

In the year 1846, 1,095 square miles, now known as Polk County and named in honor of James K. Polk (then President of the United States), were carved out of (a then larger) Liberty County. Subsequently, in 1870, much of the area now known as San Jacinto County was divided out of the larger Polk County. In 1875 a section of Trinity County was added to the area that now encompasses the County.

Polk County is located in the tall pine forests of Deep East Texas, about 70 miles north of Houston. It is bounded by the Trinity River on the southwest and the Neches River on the northeast. To the north and east lie more than 100 miles of scenic roads, four Texas Woodland Trails, and the home of the Alabama-Coushatta Tribe of Texas.



18-19-99

In the late 1700's, the present Polk County became the home of the Alabama and Coushatta Indian tribes when they established camps on the Trinity and Neches Rivers after their migration from the Southern United States. In fact, many of the present day streams bear the name of famous Alabama and Coushatta Indian chiefs. Through the interest and concern of Sam Houston (then General of the Republic of Texas), the Alabama Indians were given a permanent home in the eastern portion of the County. Subsequently, members of the Coushatta tribes also settled on the reservation. Today, the federally recognized Indian 4,600 acre reservation uses the hyphenated "Alabama-Coushatta" to reflect the blending of these two tribes. The "Alabama-Coushatta Tribe of Texas", as it is officially known, is the largest and oldest in the State.



The coming of the railroads to the Polk County area in the 1800's drastically changed the local economy. The railroads were instrumental in the transition of Polk County from a farming to a timber economy. Logs cut and milled by local residents were transported by rail to help build a growing nation. Today, the timber industry is still a vital part of the local economy and remains the largest employer in the County. Over 80 percent of the land in the County is forest land, most of it timberland (predominately pine trees). Polk County is the State's largest producer of timber and over half the land in the County, until a recent large scale sale by International Paper, was owned by the timber industry. Timber remains the County's top agricultural crop. Of the approximately \$53 million pumped into the County annually from agriculture, timber (including hardwood) accounts for \$40 million. Oil and gas also contribute to the economy, especially in the eastern and central parts of the County, where mineral values make up over 80% of the taxable value for some tax jurisdictions.

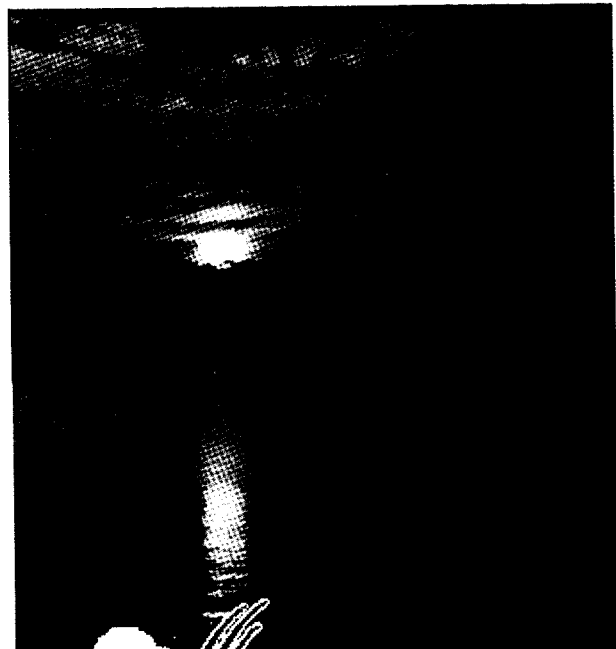
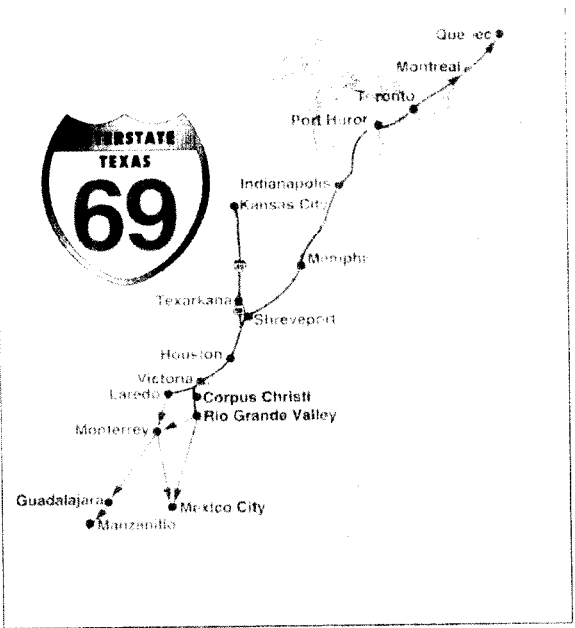




*Oh, Beautiful*  
**LAKE LIVINGSTON**  
*For a Day or a Lifetime.....*

Major transportation corridors include U.S. Highway 190, which roughly runs East/West and divides the County. Also, U.S. 59 is a major route to Houston (North/South) and continues down to the Texas Rio Grande Valley. This 59 corridor is slated to become I-69 (the super highway connecting Canada to Mexico), which is a project being actively promoted by the County.

Construction of the 93,000 acre Lake Livingston was completed in 1968 (located in the west and southwest portion of the County) and continues to play a great role in the local economy. Surrounded by some 450 miles of timbered shoreline (with Polk County having the largest amount of that perimeter) filled with vacation and primary homes, marinas, campgrounds, boat launches and fishing piers, Lake Livingston is one of the County's greatest assets. Public access to the lake is provided by the 700 acre Lake Livingston State Park (2.5 miles of shoreline), which is open year round, as well as a number of smaller parks and boat launches. Lake Livingston's deep, clean water is alive with a variety of bass, crappie, catfish, and bream reeled in by Fishermen from around the country. Water stored in the lake is used to supply industrial, municipal and agricultural needs in the lower Trinity River Basin and the greater Houston area, as well as municipalities within the County.



Polk County is a premier destination for recreation. The lake, Lake Livingston State Park and the Alabama-Coushatta Indian Reservation are huge draws for tourism in Polk County, along with "Trade Days" held at Pedigo Park on weekends preceding third Mondays. Lake Livingston State Park alone draws over 500,000 visitors annually. The County's scenic forests and abundant deer populations also bring hunters from across the state to deer leases during the season that spans November and December. Recent reports indicated that tourism contributes 62 million annually to Polk County's economy and 11 million is paid out in payroll alone for this segment. In 1993 the Department of Criminal Justice completed construction of a maximum security prison, the Polunsky Unit, located in the southwest portion of the County, which had an immediate impact on the local economy by becoming the County's second largest

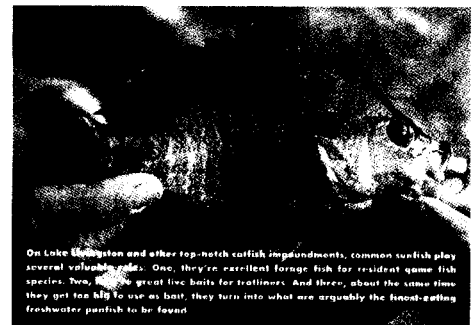
# Lake Livingston





employer at the time. In addition, Livingston is the regional headquarters for the Sam Houston Electric Cooperative and home to over five hundred small businesses. Polk County is also the national headquarters for Escapees, Inc., a 50,000 active member organization of recreational vehicle owners, roughly 11,000 of whom have listed Polk County as their home. At any one time, five hundred Escapees are in residence at their headquarters southeast of Livingston.

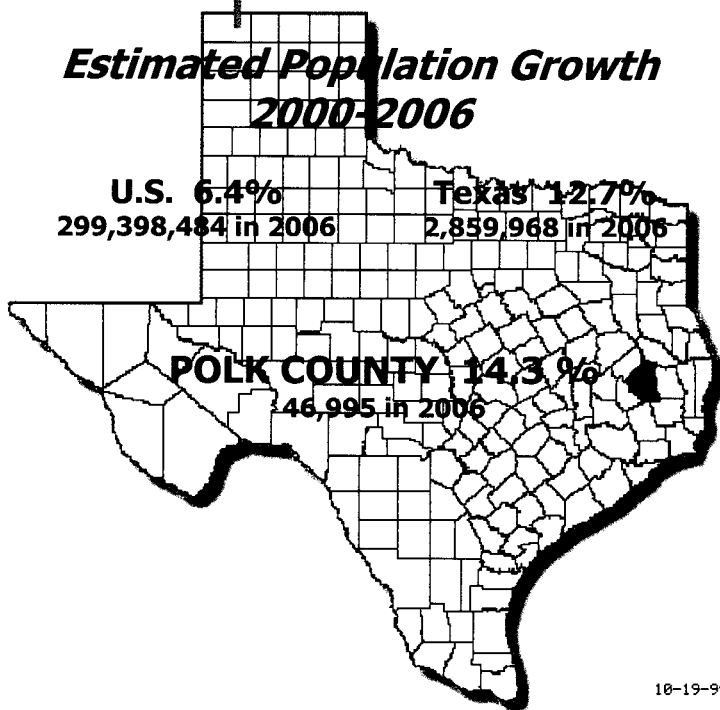
Polk County's close proximity to the greater Houston area (4<sup>th</sup> largest city in the U.S.) provides the County numerous benefits, the first of which is access to an international airport, which is only 56 miles from the County Courthouse. Polk County's recreational opportunities also provide an excellent retreat for the Houstonians wanting to escape the hustle and bustle of the city. First class medical services are available from Memorial Medical Center Livingston, which opened its' \$25 million facility in the summer of 2000 and nearing completion of a five year, \$30 million expansion and improvement program. The complex, located on the Hwy59 Bypass, includes a 90-bed hospital with emergency, surgery, intensive care/critical care, cardiopulmonary, radiology and women's health departments. Additionally, Polk County is easily accessible to world class medical care at the Texas Medical Center in Houston and other services available only in major metropolitan areas, without the disadvantages associated with living in a metropolis.



On Lake Livingston and other top-notch catfish impoundments, common sunfish play several valuable roles. One, they're excellent forage fish for resident game fish species. Two, they're great live baits for trotlines. And three, about the same time they get too big to use as bait, they turn into what are arguably the finest-eating freshwater panfish to be found.

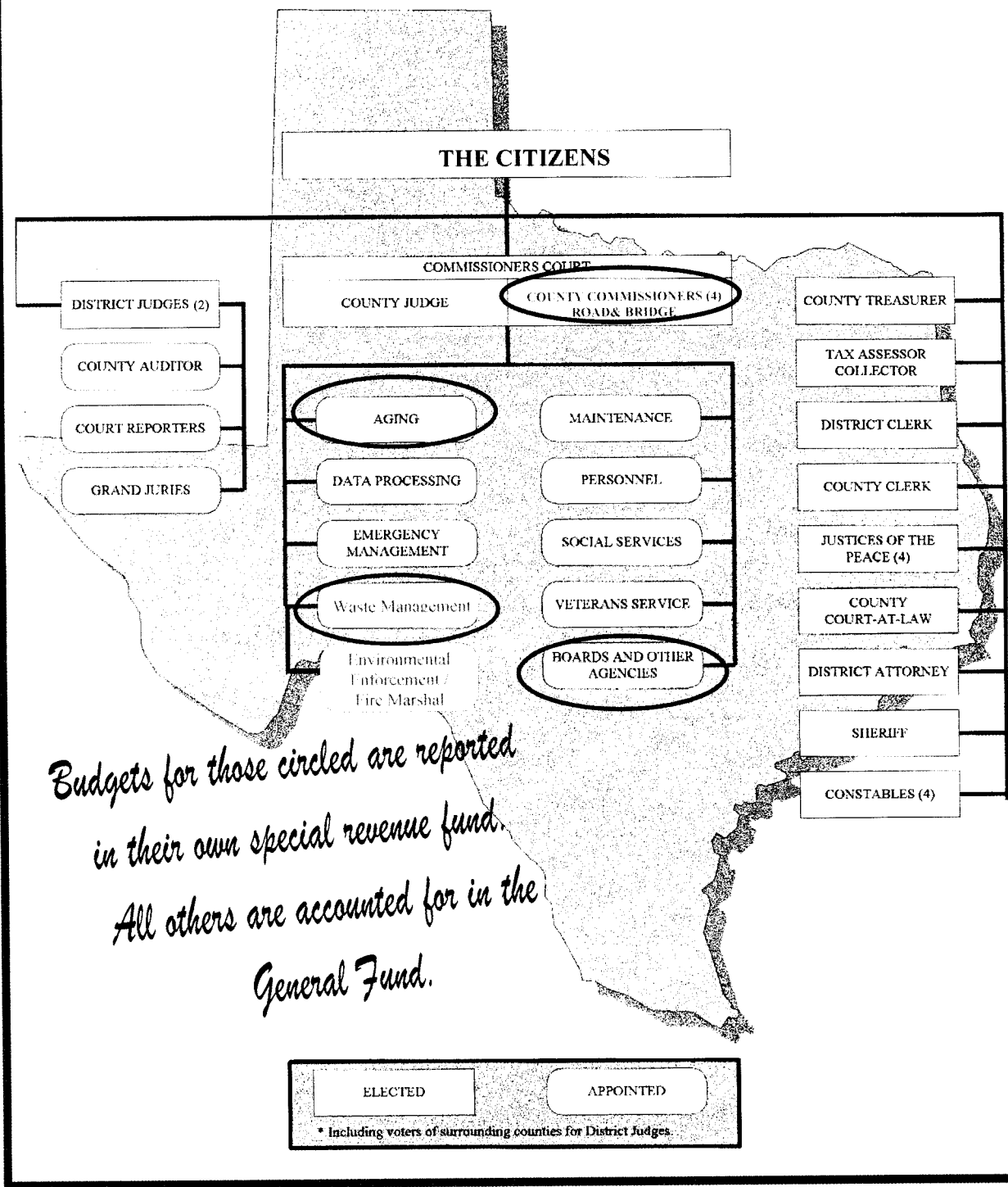
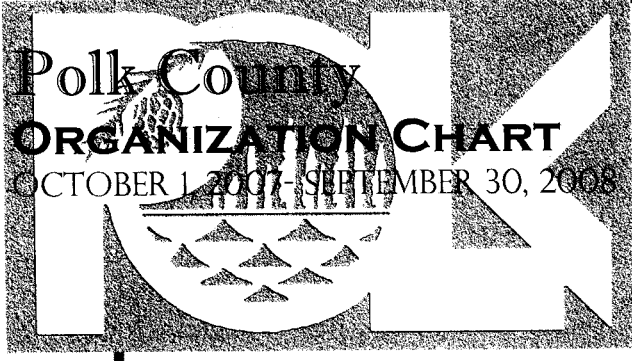
The County boasts one of the most varied and enjoyed environments in the State. Pleasant springs and falls, long warm summers and mild winters entice vacationers year round and encourage retirement to the area. The average annual rainfall of 48 inches provides abundant forest vegetation and feeds major rivers in the area, making conditions favorable for principal activities such as agriculture, forestry and ranching. Consequently, Polk County's overall environment is increasingly why Polk County is being selected as home to individuals searching for a better way of life.

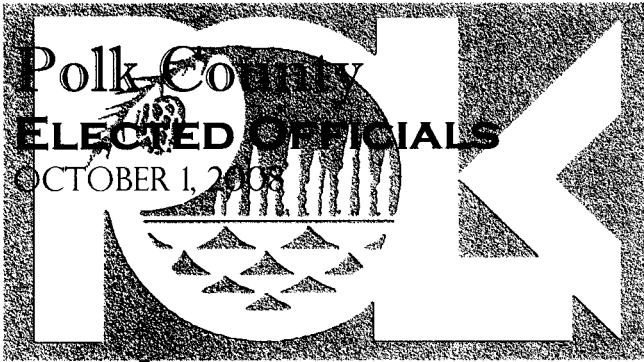
**Estimated Population Growth  
2000-2006**



Census 2000 figures ranked the County 29<sup>th</sup> in growth statewide. The population grew from 30,687 in 1990 to 41,133 in the 2000 Census – a 34% increase in the ten year period. The U.S. Census Bureau estimates Polk County's population to be 46,640 in 2005 – another 13% growth rate in just five years and well above the state and national growth rates. Located in the heart of East Texas, Polk County is experiencing a reputation for being "the place to live"- due, in part, to its unique blend of country living and urban accessibility. The County offers safety, convenience, recreation and "down home" quality of life. For more information on Polk County, visit our website at [www.co.polk.tx.us](http://www.co.polk.tx.us) or contact the Livingston-Polk County Chamber of Commerce at (1-800-766-LAKE) or their website, [www.livingston.net/chamber](http://www.livingston.net/chamber).

10-19-99





County Judge..... John P. Thompson

**County Commissioners:**

Precinct 1..... Robert C. "Bob" Willis

Precinct 2..... Ronnie Vincent

Precinct 3..... James J. "Buddy" Purvis

Precinct 4..... Tommy Overstreet

County Treasurer..... Nola Reneau

Tax Assessor/Collector ..... Marion A. "Bid" Smith

District Clerk.....Kathy Clifton

County Clerk.....Barbara Middleton

**Justice of the Peace:**

Precinct 1.....Darrell Longino

Precinct 2..... David Johnson

Precinct 3..... Larry Whitworth

Precinct 4.....Steve McEntyre

County Court at Law Judge.....Stephen Phillips

Criminal District Attorney .....Lee Hon

Sheriff..... Kenneth Hammack

**Constables:**

Precinct 1.....Charlie Clack

Precinct 2..... Bill Cunningham

Precinct 3..... Ray Myers

Precinct 4.....Marvin Taylor

**District Judges:**

258th Judicial District .....Elizabeth Coker

411th Judicial District ..... Robert H. Trapp

County Auditor (appointed by District Judges).....Ray Stelly

# Financial / Operational



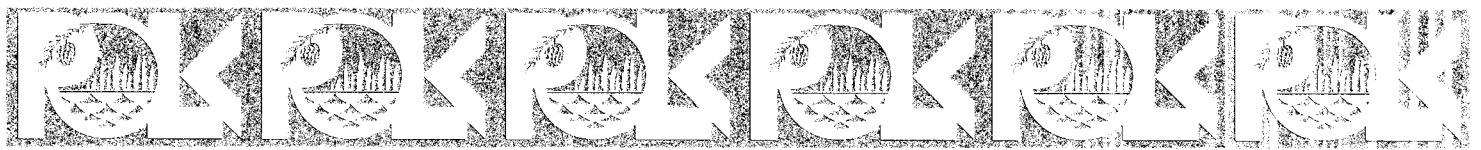
## Budget Summaries

### Description of Funds

Three major fund types are included within the budget, General, Debt Service and Special Revenue. The **General Fund** is used to account for resources traditionally associated the County, for which a separate fund has not been established. This fund serves as the primary operating fund of the County and accounts for departments associated with General and Administrative, Justice and Public Safety, and Health and Human Services. The **Debt Service Fund** accounts for the accumulation of resources for the payment of principal and interest on the County's long-term debts, such as time warrants and certificates of obligation. The County also uses **Special Revenue Funds** to account for some of its government operations. The functions of the respective special revenue funds are provided in the table below. For the purposes of this budget the Road and Bridge Fund (one of the special revenue funds) is set out separately and presented in its own section because of the size of its operating budget in comparison to other funds and because property taxes are levied to fund its operation.

### Special Revenue Funds

Fund	Description
<b>Road Bridge</b>	Funds restricted for the maintenance of County roads, bridges and the operations of related facilities. Operations of the four County Road & Bridge Precincts, as well as permanent road improvement and lateral road monies received from the state are accounted for in this fund.
<b>Other :</b>	
Waste Management	Fund established to account for revenues generated by the County's waste management and related services. The major source of revenue consists of payments by the contract management company.
Aging	Fund used to account for a nutritional and support services to senior citizens of Polk County, funded by participant contributions and federal monies administered by Deep East Texas Council Of Governments.
Hotel Tax	Fund used to account for revenues generated from a Hotel Occupancy Tax and expenditures related to promoting tourism within the County.
Historical Committee	Fund used to account for monies donated for preservation of the heritage of Polk County.
Security Fee	Fund used to account for special fees collect by the District and County Clerks for purposes of providing security in County courtrooms.
Law Library	Fund accounts for special fees related to maintaining a law library at the County Courthouse.
Co. Clerks Records Management	Fees collected by the County Clerk for filing official documents, such as birth and death certificates, and expended for the preserving, restoration or automation of records within the County Clerk's office.
County Records Management	Fees collected by the District and County Clerks for filing documents (other than those for which the County Clerk records management fee is collected) and expended only for approved records management and automation projects.



## Special Revenue Funds (cont')

Fund	Description
Capital Project Funds (Construction)	Fund/s which <b>may be established</b> in a given year for a specific capital project/s. Revenues are usually received through debt issuance or by grant from federal/state agencies.
Justice Court Technology	Fund created pursuant to Code of Criminal Procedure Art. 102.0173(a) collected by the (4) Justice Courts and expended only for improving the technology of those Courts.
Justice Court Building Security	Fund created to pursuant to Code of Criminal Procedure Art. 102.017(d-1)(2) collected by the (4) Justice Courts and expended only for security of those Courts not located in the Courthouse.
FEMA Disaster	Funds received from State and/or Federal Disaster Relief programs and utilized for recovery efforts within the County
District Attorney Special	Fund used to account for State monies received to support operations of the Criminal District Attorney's Office and expended at the discretion of the District Attorney.
District Attorney Hot Check	Fund used to account for fees collected pursuant to Code of Criminal Procedure Art. 102.007(f) and administered by the District Attorney to defray salaries and expenses of the office.
Sheriff – Commissary	Fund created to account for proceeds from the operation of the Commissary at the County Jail. Funds may be spent as authorized by law, for the benefit of inmates (L.G.C. Sec. 351.0415)
District Clerk Expendable Trust	Fund used to account for state revenues received by and expended at the discretion of the District Clerk for specifically authorized purposes.
Museum Operating	Fund previously used to account for Webster Trust contribution, from which salary and benefits of museum custodial worker was paid. The contribution ended in FY2006 and the cost was included in the General Fund (Museum) for the 2007 Budget.
Drug Forfeiture	Funds forfeited to Sheriff and/or District Attorney in certain drug related cases and expended for legally authorized purposes at the discretion of the subject official.
Permanent School	Fund established from the proceeds received from the sale of lands granted by the State of Texas for educational purposes. Earnings accrue directly to the Available School Fund, except for oil royalties which are deposited to this fund to increase the principal.
Available School	Fund established from the proceeds received from the lease of school lands. Lease revenues are distributed to county school districts.
District Clerk Records Management	Fees collected by the District Clerk for filing official documents and expended for the preserving, restoration or automation of records within the District Clerk's office.



## PROJECTED FUND BALANCES

Category/Department	Est. Beginning Fund Balance	FY2009 Revenues	FY2009 Expenditures	Proj. Ending Fund Balance	Target* Fund Balance
<b>GENERAL</b>	\$5,332,711	\$15,213,732	\$15,148,739	\$5,397,704	\$3,787,185
<b>ROAD &amp; BRIDGE (INCLUDES LATERAL ROAD)</b>	1,489,326	4,921,214	4,919,734	1,490,806	1,229,933
<b>DEBT SERVICE</b>	656,904	3,637,192	3,634,552	659,544	N/A
<b>WASTE MANAGEMENT</b>	32,044	120,000	120,000	32,044	N/A
<b>AGING SERVICES</b>	369,660	271,700	270,242	371,118	67,560
<b>HOTEL TAX</b>	18,922	35,000	35,000	18,922	N/A
<b>SECURITY</b>	(1,162)	72,850	72,805	(1,117)	N/A
<b>LAW LIBRARY</b>	45,647	16,500	16,500	45,647	N/A
<b>CO. CLERK'S RECORDS MGMT.</b>	120,693	146,170	136,327	130,536	N/A
<b>COUNTY'S RECORDS MGMT.</b>	(9,086)	36,306	29,826	(2,606)	N/A
<b>CAPITAL PROJECT (JAIL )</b>	-	-	-	-	N/A
<b>JUSTICE COURT TECHNOLOGY</b>	126,521	28,200	28,200	126,521	N/A
<b>JUSTICE COURT BLDG SECURITY</b>	15,111	6,530	6,530	15,111	N/A
<b>DISTRICT ATTY SPECIAL</b>	(3,898)	-	-	-	N/A
<b>DISTRICT ATTY HOT CHECK</b>	2,690	17,500	17,500	2,690	N/A
<b>SHERIFF - COMMISSARY</b>	12,043	20,000	20,000	12,043	N/A
<b>HISTORICAL COMMISSION</b>	381,236	-	-	381,236	N/A
<b>DRUG FORFEITURE</b>	229,786	-	-	229,786	N/A
<b>PERMANENT SCHOOL</b>	382,382	1,150	1,150	382,382	N/A
<b>AVAILABLE SCHOOL</b>	352,701	114,633	114,633	352,701	N/A
<b>JUDICIAL CENTER CONSTR.</b>	9,854,051	-	-	9,854,051	N/A
<b>DIST. CLERK RECORDS MGMT.</b>	6,570	4,500	4,500	6,570	N/A
<b>TOTAL</b>	<u>\$19,416,014</u>	<u>\$24,589,165</u>	<u>\$24,576,283</u>	<u>\$19,579,611</u>	<u>\$5,083,561</u>





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FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2008 010 GENERAL FUND	MAIN	2,281,415.42-	INVESTMENT	6,049,318.14	
	FNB		INVESTMENT		3,781,537.43
	JURY FUND	7,948.00			
	CRCARDS-JPS	3,288.71			
	OCMERGMGT	210.00-			
	CLKEEES	648.00			
	CODISTCLK				
	PEITY CASH	300.00			
	PEITY CASH	100.00			
	PEITY CASH	100.00			
	PEITY CASH	250.00			
	CHANGE FUN	35.00			
	CHANGE FUN				
	PEITY CASH	1,025.00			
	PEITY CASH	150.00			
2008 011 HOTEL OCCUPANCY TAX FUND	MAIN	18,922.11			18,922.11
2008 012 ELECTED OFFICIALS FEE ACCOUNJ2	JPH#2	48.85			
	JP3				
	JPH#1	83.59			
	JAILINMATE	10,406.62			10,539.06
2008 013 JP JUSTICE COURT TECHNOLOGY MAIN		126,520.65			126,520.65
2008 015 ROAD & BRIDGE ADM	MAIN	251,470.94	INVESTMENT	1,066,942.03	
	PERMANENT				1,318,412.97
	PERMANENT				
2008 017 LATERAL ROAD FUND	MAIN	5,989.61	INVESTMENT	268,941.16	274,930.77
2008 019 JUDICIAL CENTER CONSTRUCTIONMAIN		97,537.83	INVESTMENT	9,756,513.11	9,854,050.94
2008 020 CONSTRUCTION FUND	MAIN	237,365.01	INVESTMENT	15,034,532.29	
			MAIN	3,000,000.00	18,271,897.30
2008 021 ROAD & BRIDGE #1	MAIN		INVESTMENT		
2008 022 ROAD & BRIDGE #2	MAIN		INVESTMENT		
2008 023 ROAD & BRIDGE #3	MAIN		INVESTMENT		
2008 024 ROAD & BRIDGE #4	MAIN		INVESTMENT		
2008 026 JUSTICE COURT BLDG. SECURITYMAIN		15,111.28	INVESTMENT		15,111.28
2008 027 SECURITY	MAIN	679.63-	INVESTMENT		679.63-
2008 028 POLK COUNTY HISTORICAL COM HISTCOM		4,252.27	INVESTMENT	377,565.02	381,817.29
	MAIN				
2008 032 ENVIRONMENTAL SERVICES	MAIN	33,126.36			33,126.36
	PEITY CASH				
	PEITY CASH				

COMBINED STATEMENT OF CASH POSITION FOR SEPTEMBER

DATE 09/30/2008 TIME 13:26:10

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2008 033 TEMPE WATER SUPPLY GRANT					
2008 034 FEMA DISASTER FUNDS	MAIN	253,831.53-			253,831.53-
2008 035 GRANT FUND	GRANTS				
	GRANTS				
	GRANTS	1,781.43			1,781.43
2008 040 LAW LIBRARY FUND	MAIN	13,374.55	INVESTMENT	32,273.02	45,647.57
2008 047 D/A CAPITAL TRIAL GRANT	MAIN				
2008 048 DISTRICT ATTY SPECIAL FUND	MAIN	6,998.14-			
	MAIN	3,275.60			3,722.54-
2008 049 DISTRICT ATTY HOT CHECK FUND	MAIN	2,689.33			2,689.33
2008 051 AGING	MAIN	91,598.24	INVESTMENT		91,598.24
	CORRAGING				
2008 056 SHERIFF-COMMISSARY FUNDS	MAIN	12,533.38			12,533.38
2008 061 DEBT SERVICE FUND	MAIN	107,635.81-	INVESTMENT	39,433.94	680,160.32
			INVESTMENT	748,362.19	
2008 070 ENV SERVICE - '94 CO ISSUE					
2008 071 1991 TAX REV/ENV SER CO ISSU					
2008 072 PRISON CONSTRUCTION ACCOUNT					
2008 073 1994 C/O JAIL/BLDG RENOV ISS					
2008 080 DIST. CLERK EXPENDABLE TRUST	CREDIT CAR	100.00			
	TDOJ	14,440.58			
	CRIMINAL	100.00			
	TITLE IV	16,770.52			31,411.10
2008 081 COUNTY CLERK EXPENDABLE TRUST	TRUST	93,540.37			
	TRUST				
	TRUST	7,671.61			
	TRUST				
	TRUST	1,890.48			
	TRUST	1,498.99			
	TRUST	5,235.94			
	TRUST				
	TRUST				
	TRUST	7,912.47			117,749.86
2008 082 DEFERRED COMPENSATION	DA TRUST	494.43			
	DA TRUST	315.00			809.43
2008 083 MUSEUM OPERATING FUND	MAIN		INVESTMENT		
2008 084 BIG THICKET BRIDGE PROJECT					

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2008 085 TCDP GRANTS-SEWER PROJECTS	MOSCOWSEW				
2008 086 DISTRICT CLERK AGENCY FUNDS TRUST	TRUST	1,084,917.45			
	TRUST	81,234.12			
	TRUST	235,292.50			
	TRUST	1,521,127.51			
	TRUST	70,016.07			2,992,587.65
2008 087 TAX ASSESSOR ACCOUNTS	TAX ASSESS	25,417.05	INVESTMENT	245,138.43	
	TAX ASSESS	7,283.26	INVESTMENT	123,585.64	
	TAX ASSESS	281,450.19			
	TAX ASSESS	25,245.96			
	TAX ASSESS	222,648.72			
	TAX ASSESS	19,879.69			
	TAX ASSESS	392.21			
	TAX ASSESS	4,351.71			955,392.86
2008 088 JUDICIARY FUND	MAIN	154,535.61			154,535.61
2008 089 PAYROLL FUND	PAYROLL	176,245.98-			176,245.98-
2008 090 DRUG FORFEITURE FUND	MAIN	75,787.39-	INVESTMENT	100,916.00	
	MAIN		INVESTMENT		
	MAIN	96,428.03	INVESTMENT	84,206.22	
	MAIN	41,134.20	INVESTMENT		
	MAIN	70,028.98			316,926.04
2008 091 PERNAMENT SCHOOL FUND	PERMSCH	2,365.92	INVESTMENT	380,016.15	382,382.07
2008 092 AVAILABLE SCHOOL FUND ACCT	AVAILSCH	4,679.43	INVESTMENT	221,823.27	226,502.70
2008 093 CO CLERK RECORDS MGMT FUND	MAIN	120,693.48	INVESTMENT		120,693.48
2008 094 COUNTY RECORDS MGMT FUND	MAIN	580.21-	INVESTMENT		580.21-
2008 095 SHERIFFS FEDERAL REV SHARING/EQUITY		3,221.12			3,221.12
2008 096 GENERAL FIXED ASSETS ACCOUNT					
2008 097 GENERAL LONG-TERM DEBT ACCO					
2008 098 DISTRICT CLK RECORDS MGMT FUND	MAIN	6,569.50			6,569.50
2009 101 ADULT SUPERVISION	MAIN	17,966.36			17,966.36
2009 104 DTP - CSR					
2009 107 CTP- CORRIGAN OFFICE					
2009 108 CCP - SURVEILLANCE					
2009 109 SPECIALIZED CASELOAD CCP					

COMBINED STATEMENT OF CASH POSITION FOR SEPTEMBER

DATE 09/30/2008 TIME 13:26:10

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2009 184 JUVENILE PROBATION	MAIN				
2009 185 CCAP - JUVENILE PROBATION	MAIN	12,888.81			12,888.81
-----					
TOTAL		2,296,286.52		37,529,566.61	39,825,853.13
-----					

COMBINED STATEMENT OF CASH POSITION FOR SEPTEMBER

DATE 09/30/2008 TIME 13:26:10

CHECK ACCOUNT	CHECK
ACCOUNT BALANCE - MAIN	1,297,168.27-
ACCOUNT BALANCE - JURY FUND	7,948.00
ACCOUNT BALANCE - CROARDSJFS	3,288.71
ACCOUNT BALANCE - CCEMERGMGT	210.00-
ACCOUNT BALANCE - CCLKFEES	648.00
ACCOUNT BALANCE - PEITY CASH	1,925.00
ACCOUNT BALANCE - CHARGE FUN	35.00
ACCOUNT BALANCE - JPH2	48.85
ACCOUNT BALANCE - JPH1	83.59
ACCOUNT BALANCE - JAILINMATE	10,406.62
ACCOUNT BALANCE - HISTOOM	4,252.27
ACCOUNT BALANCE - GRANTS	1,781.43
ACCOUNT BALANCE - CREDIT CAR	100.00
ACCOUNT BALANCE - TDCU	14,440.58
ACCOUNT BALANCE - CRIMINAL	100.00
ACCOUNT BALANCE - TITLE IV	16,770.52
ACCOUNT BALANCE - TRUST	3,110,337.51
ACCOUNT BALANCE - DA RESITIU	494.43
ACCOUNT BALANCE - DA TRUST	315.00
ACCOUNT BALANCE - TAX ASSESS	586,668.79
ACCOUNT BALANCE - PAYROLL	176,245.98-
ACCOUNT BALANCE - PERMSCH	2,365.92
ACCOUNT BALANCE - AVAILSCH	4,679.43
ACCOUNT BALANCE - FEDEQUITY	3,221.12
TOTAL	2,296,286.52
TDOA ACCOUNT	TDOA
ACCOUNT BALANCE - INVESTMENT	34,529,566.61
ACCOUNT BALANCE - MAIN	3,000,000.00
TOTAL	37,529,566.61

FUND NAME	**** MONTH TO DATE **** REVENUES	**** YEAR TO DATE **** REVENUES	**** YEAR TO DATE **** EXPENSES
2008 GENERAL FUND	2,440,564.02	1,053,800.56	15,691,802.89
2008 HOTEL OCCUPANCY TAX FUND	.00	408.41	25,828.79
2008 ELECTED OFFICIALS FEE ACCOUNTS	.00	.00	.00
2008 JP JUSTICE COURT TECHNOLOGY	707.73	904.95	26,969.13
2008 ROAD & BRIDGE ADM	458,785.98	540,252.63	6,282,032.44
2008 LATERAL ROAD FUND	.00	.00	55,217.62
2008 JUDICIAL CENTER CONSTRUCTION F	.00	.00	10,434,166.25
2008 CONSTRUCTION FUND	.00	.00	800,647.50
2008 ROAD & BRIDGE #1	.00	.00	.00
2008 ROAD & BRIDGE #2	.00	.00	.00
2008 ROAD & BRIDGE #3	.00	.00	.00
2008 ROAD & BRIDGE #4	.00	.00	.00
2008 JUSTICE COURT BLDG. SECURITY	164.93	.00	6,373.44
2008 SECURITY	1,268.80	4,101.64	65,913.78
2008 POLK COUNTY HISTORICAL COMM	.00	6,828.74	19,814.51
2008 ENVIRONMENTAL SERVICES	.00	.00	195,902.03
2008 TEMPE WATER SUPPLY GRANT	.00	.00	.00
2008 FEMA DISASTER FUNDS	.00	337,905.46	.00
2008 GRANT FUND	422,068.90	422,068.90	550,026.13
2008 LAW LIBRARY FUND	420.00	917.00	14,606.52
2008 D/A CAPITAL TRIAL GRANT	.00	.00	.00
2008 DISTRICT ATTY SPECIAL FUND	.00	150.00	21,046.69
2008 DISTRICT ATTY HOT CHECK FUND	1,565.00	.00	12,298.86
2008 AGING	46,288.13	23,780.96	298,744.70
2008 SHERIFF-COMMISSARY FUNDS	.00	.00	8,295.65
2008 DEBT SERVICE FUND	20,922.86	500.00	3,245,624.70

FUND NAME	**** MONTH TO DATE **** REVENUES	**** YEAR TO DATE **** REVENUES	**** MONTH TO DATE **** EXPENSES	**** YEAR TO DATE **** EXPENSES
2008 ENV SERVICE - '94 CO ISSUE	.00	.00	.00	.00
2008 1991 TAX REV/ENV SER CO ISSUE	.00	.00	.00	.00
2008 PRISON CONSTRUCTION ACCOUNT	.00	.00	.00	.00
2008 1994 C/O JAIL/BLDG RENOV ISSUE	.00	.00	.00	.00
2008 DIST. CLERK EXPENDABLE TRUST	.00	.00	.00	.00
2008 COUNTY CLERK EXPENDABLE TRUST	.00	.00	.00	.00
2008 DEFERRED COMPENSATION	.00	.00	.00	.00
2008 MUSEUM OPERATING FUND	.00	.00	.00	.00
2008 BIG THICKET BRIDGE PROJECT	.00	.00	.00	.00
2008 TCDP GRANTS-SEWER PROJECTS	.00	.00	.00	.00
2008 DISTRICT CLERK AGENCY FUNDS	.00	.00	.00	.00
2008 TAX ASSESSOR ACCOUNTS	.00	.00	.00	.00
2008 JUDICIARY FUND	.00	.00	.00	.00
2008 DRUG FORFEITURE FUND	43,338.01	123,203.10	939.96	20,335.38
2008 PERMANENT SCHOOL FUND	.00	14,135.20	739.70	11,600.41
2008 AVAILABLE SCHOOL FUND ACCT	739.70	125,358.60	.00	126,197.89
2008 CO CLERK RECORDS MGMT FUND	5,642.00	137,285.25	520.11	123,617.06
2008 COUNTY RECORDS MGMT FUND	8,891.00	26,297.50	4,952.74	24,779.46
2008 SHERIFFS FEDERAL REV SHARING	.00	.00	.00	.00
2008 GENERAL FIXED ASSETS ACCOUNT	.00	.00	.00	.00
2008 GENERAL LONG-TERM DEBT ACCOUNT	.00	.00	.00	.00
2008 DISTRICT CLK RECORDS MGMT FUND	90.00	4,065.00	.00	3,500.00
2009 ADULT SUPERVISION	91,803.60	91,803.60	91,803.60	91,803.60
2009 DTP - CSR	.00	.00	.00	.00
2009 CTP- CORRIGAN OFFICE	.00	.00	.00	.00
2009 CCP - SURVEILLANCE	.00	.00	.00	.00

FUND NAME	**** MONTH TO DATE **** REVENUES	**** YEAR TO DATE **** REVENUES	**** YEAR TO DATE **** EXPENSES
2009 SPECIALIZED CASELOAD CCP	.00	.00	.00
2009 JUVENILE PROBATION	.00	.00	.00
2009 CCAP - JUVENILE PROBATION	49,390.87	49,390.87	49,390.87
TOTAL	3,592,651.53	38,326,850.75	27,341,787.36



**DEBT SCHEDULE**

	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
<b>CERTIFICATES OF OBLIGATION</b>									
Gen. Oblg. Refunding Bonds, Series 2004	195,000.00								
\$1,275,000	6,825.00								
<b>SERIES 2003 TAX NOTES</b>									
\$3mil Permanent Road Improvements		175,000.00							
	11,287.50	5,687.50							
<b>SERIES 2004 TAX NOTES</b>									
\$805,000 Gen Op.(1.2%) / Law Enf.(73%) / R&B(1.5%)		155,000.00	155,000.00						
	21,750.00	11,625.00	5,812.50						
<b>SERIES 2005 TAX NOTES</b>									
\$1,255,000		250,000.00	300,000.00	400,000.00	600,000.00	950,000.00	975,000.00	1,015,000.00	1,055,000.00
SERIES A & B 2006 TAX NOTES		788,191.26	770,191.26	758,191.26	742,191.26	720,441.26	685,291.26	648,728.76	610,158.76
\$1,120,000		11,625.00							
Certificates of Obligation, Series 2007		385,000.00	405,000.00	420,000.00	440,000.00	460,000.00			
\$19,000,000 Jail Expansion		84,400.00	69,000.00	52,800.00	36,000.00	18,400.00			
\$2,530,000		525,000.00	545,000.00	570,000.00	590,000.00	615,000.00	640,000.00	665,000.00	690,000.00
Certificates of Obligation, Series 2008		385,693.76	364,693.76	342,893.76	320,093.76	296,493.76	271,893.76	246,293.76	219,693.76
\$10,120,000 Judicial Center		425,000.00	440,000.00	460,000.00	475,000.00				
\$2,210,000		65,337.50	50,462.50	35,062.50	17,812.50				
SUBTOTAL	2,205,000.00	1,915,000.00	1,845,000.00	1,850,000.00	2,105,000.00	2,025,000.00	1,615,000.00	1,680,000.00	1,745,000.00
SUBTOTAL	1,422,110.02	1,332,935.02	1,260,160.02	1,188,947.52	1,116,097.52	1,035,335.02	957,185.02	895,022.52	829,852.52
<b>TIME WARRANTS</b>									
<b>2002 SERIES Time Warrants</b>									
(issued 10/1/01-9/30/02)		5,686.13							
4.50 % avg. int.		255.88							
<b>2003 SERIES Time Warrants</b>									
(issued 10/1/02-9/30/03)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL	5,686.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL	255.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	2,210,686.13	1,915,000.00	1,845,000.00	1,850,000.00	2,105,000.00	2,025,000.00	1,615,000.00	1,680,000.00	1,745,000.00
TOTAL	1,422,365.90	1,332,935.02	1,260,160.02	1,188,947.52	1,116,097.52	1,035,335.02	957,185.02	895,022.52	829,852.52
	3,633,052.03	3,247,935.02	3,105,160.02	3,038,947.52	3,221,097.52	3,060,335.02	2,572,185.02	2,575,022.52	2,574,852.52
<b>BUDGET DEBT REQUIREMENT</b>									
	3,633,052.03	3,247,935.02	3,105,160.02	3,038,947.52	3,221,097.52	3,060,335.02	2,572,185.02	2,575,022.52	2,574,852.52

DEBT SCHEDULE

	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	TOTAL as of 10/01/08
	1,095,000.00	1,135,000.00	1,185,000.00	1,235,000.00	1,285,000.00	1,340,000.00	1,400,000.00	1,460,000.00	1,525,000.00	1,595,000.00	195,000.00
	569,541.26	525,741.26	478,922.50	429,152.50	376,665.00	321,410.00	263,120.00	201,520.00	137,280.00	70,180.00	6,823.00
											0.00
											0.00
											80,000.00
											2,800.00
											350,000.00
											16,975.00
											580,000.00
											39,187.50
											19,000,000.00
											9,877,108.86
											2,480,000.00
											366,275.00
											10,120,000.00
											3,550,206.40
											2,210,000.00
											248,362.50
											35,015,900.00
											14,107,740.26
											49,122,740.26
											5,686.13
											255.88
											0.00
											0.00
											5,686.13
											255.88
											35,020,686.13
											14,107,996.14
											49,128,682.27
											1,665,180.00
											1,662,280.00
											1,661,520.00
											1,663,120.00
											1,662,280.00
											1,661,520.00
											1,663,120.00
											1,662,280.00
											1,661,520.00

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
<b>GENERAL</b>	REVENUE	<i>Fund Balance (year beginning)</i>	3,996,686.00	3,956,436.00	<i>Estimated by County Auditor</i>	4,266,823.00
					<b>Rev. Tax Rate= .6277 (see Tax Calculation sheet for detail)</b>	
	010-310-110	TAXES - CURRENT	5,826,879.11	5,826,879.11	NTV (less exempt) \$2,319,179,386	7,258,320.10
		<i>in line above Taxes Subject to ceiling provision</i>		0.00	<i>Included in Taxes - Current (above)</i>	
	010-310-120	TAXES - DELINQUENT	384,387.45	384,387.45	850,000 (EST.) x fund %	438,338.38
	010-318-115	SHERIFF'S TAX SALE		0.00		
	010-318-150	SALES TAX	2,088,000.00	2,088,000.00		2,050,000.00
<b>NEW</b>	010-318-152	VEHICLE SALES TAX COMM. HB3588		0.00	Moved in FY09 from Permits/License category. Amt. is based on reimb. From state for prior calendar yr. %. Rcvd. \$81,987 in FY08	85,000.00
	010-318-155	MIXED BEVERAGE TAX ALLOCATION	30,000.00	30,000.00	Qtr alloc (Jan/Apr/Jul/Oct) from State Comptroller - 10.7143% of the 14% collected on mixed beverage sales in County	30,000.00
	010-318-160	OTHER TAX		0.00	er Tax A/C-Overpymt of Vehicle Inv Tax - once annually - above amt. in pers prop val	11,000.00
		<b>* TAX REVENUE SUMMARY</b>	<b>8,329,266.56</b>	<b>8,329,266.56</b>		<b>9,872,658.48</b>
	010-320-100	BEER & LIQUOR	750.00	750.00	For permits/license fees only - see state allocation of tax above	750.00
	010-321-100	SEWAGE/FLOODPLAIN PERMITS	40,435.00	40,435.00	per Report & projections	38,000.00
	010-321-105	COMMERCIAL (LIFE SAFETY) PERMIT	20,358.00	20,358.00	per Report & projections	2,400.00
	010-321-200	UTILITY / PIPELINE PERMIT FEE	1,300.00	1,300.00	per Report & projections	1,000.00
<b>MOVE TO TAX REV</b>	010-321-300	VEHICLE SALES TAX COMM. HB3588	58,500.00	58,500.00	Moved to Tax Revenue category in FY09	0.00
	010-321-500	SPECIAL LICENSE PLATE MONIES	1,200.00	1,200.00	Per Tax A/C - we do not receive any funding. Rev. recorded in 08 should be in 010-321-501 "Child Safety"	
	010-321-501	CHILD SAFETY FEE	80,000.00	80,000.00	Restricted to Juvenile expenses in 010-465-475	77,000.00
	010-321-502	HAULERS LICENSING FEES	100.00	100.00		250.00
	010-321-560	WRECKER PERMIT FEES	595.00	595.00	per Report & projections	500.00
	010-321-565	911-ADDRESSING PERMIT FEE	10,300.00	10,300.00	per Report & projections	9,500.00
		<b>* PERMITS/LICENSE SUMMARY</b>	<b>213,538.00</b>	<b>213,538.00</b>		<b>129,400.00</b>
	010-325-300	SERVICE FEES ON FINES	96,000.00	96,000.00		96,000.00
	010-325-350	CRIME STOPPERS	0.00	0.00	per Aud. Office - handled as "in/out in payables - do not budget"	0.00
	010-325-801	JUSTICE OF PEACE, PCT #1	127,000.00	127,000.00	Includes Delinquent Fine Collections	175,000.00
	010-325-802	JUSTICE OF PEACE, PCT #2	150,000.00	150,000.00	Includes Delinquent Fine Collections	170,000.00
	010-325-803	JUSTICE OF PEACE, PCT #3	290,000.00	290,000.00	Includes Delinquent Fine Collections	320,000.00
	010-325-804	JUSTICE OF PEACE, PCT #4	78,000.00	78,000.00	Includes Delinquent Fine Collections	75,000.00
		<b>* COURT FINES SUMMARY</b>	<b>741,000.00</b>	<b>741,000.00</b>		<b>836,000.00</b>
	010-330-401	TDH-911 EMS MONIES		0.00	AMEND IF RECEIVED	
	010-330-484	HAVA GRANT - ELECTION EQUIP	0.00	0.00	CHECK w/ B. Middleton - Schelana	0.00
	010-330-488	HOME PROGRAM GRANT		329,550.84		
	010-330-512	SCAAP (Criminal Alien Assistance Prog.)		5,631.00	AMEND IF RECEIVED	
	010-330-550	COPFAST - DEPT. OF JUSTICE		0.00		
	010-330-555	LOCAL LAW ENF. BLOCK GRANT		0.00	AMEND IF RECEIVED	
	010-330-560	SHERIFF'S DEPT. FED. GRANT		0.00		
	010-330-561	SHERIFF'S DEPT. SECURITY GRANT		31,500.00	AMEND IF RECEIVED	
	010-330-562	SHERIFF'S DEPT. STEP GRANT		68,762.10		69,992.43
	010-330-691	PENRY PROSECUTION		5,425.00		
	010-330-692	FEMA Grant - Env. Enforcement		0.00	AMEND IF RECEIVED	
	010-330-693	DETCOG ENFORCEMENT GRANT		0.00	AMEND IF RECEIVED	
	010-330-694	State Law Enf. Terrorism Prevent. Program		0.00	AMEND IF RECEIVED	
	010-330-695	STATE HOMELAND SECURITY GRANT		26,735.23	AMEND IF RECEIVED	
	010-330-696	EMA ASSISTANCE (EMPG)	39,215.00	39,215.00		39,215.00
	010-332-110	FEDERAL PAYMENT IN LIEU OF TAXE	26,000.00	26,000.00	Usually received in last quarter of FY	27,595.00
	010-332-560	SSA-INCENTIVE PAYMENTS	2,000.00	2,000.00	State reimb. based on Jail reports of inmates receiving state benefits	2,000.00
	010-333-100	UNCLAIMED CAPITAL CREDITS	10,000.00	10,000.00	Received \$8,720.12 in July 2008	8,500.00
	010-333-426	INDIGENT DEFENSE GRANT	26,603.00	26,603.00	AUD. request reimb. from State (by expense report) FY08 included "equalization pymts" which are not guaranteed - amend if addtl received	30,000.00
	010-333-427	INDIGENT DEFENSE VIDEO CONFERENCING		8,537.66		
	010-333-561	MUTUAL AID REIMBURSEMENT		0.00	AMEND IF RECEIVED	
	010-333-560	PRISONER BOUNTY PAYMENTS		0.00		
		<b>* GOVT REVENUE SUMMARY</b>	<b>103,818.00</b>	<b>579,959.83</b>		<b>177,302.43</b>
	010-339-450	UNCLAIMED TRUST MONIES	0.00	0.00		0.00
	010-340-000	EDUCATION FEE - JUDGE	1,500.00	1,500.00		1,500.00
	010-340-100	COUNTY JUDGE	3,000.00	3,000.00		3,000.00
	010-340-220	SHERIFFS FEES	121,500.00	121,500.00	some FY08 were recorded in MISC. REV - AMEND ONLY IF (addtl) RECEIVED	105,000.00

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
	010-340-300	ENFORCEMENT FEES	0.00	0.00		0.00
	010-340-310	LIFE SAFETY INSPECTION FEES		0.00	DELETED - SEE 010-321-105 TO RECORD REV. IN PERMITS/LICENSES HEADING	
	010-340-400	COUNTY CLERK FEES	620,000.00	620,000.00		585,000.00
	010-340-426	COURT JUDGE FEE	0.00	0.00		0.00
	010-340-450	ALT. DISPUTE RESOLUTION SYSTEM	7,000.00	7,000.00	per K. Clifton on 5/1/08 - stopped collecting in 2007	0.00
	010-340-500	TAX COLLECTOR FEES	250,000.00	250,000.00	per Tax Assessor Collector	250,000.00
	010-340-555	CONSTABLE PCT.1 SERVING FEE	4,300.00	4,300.00		4,300.00
	010-340-556	CONSTABLE PCT.2 SERVING FEE	8,500.00	8,500.00		8,500.00
	010-340-557	CONSTABLE PCT.3 SERVING FEE	4,000.00	4,000.00		4,000.00
	010-340-558	CONSTABLE PCT.4 SERVING FEE	1,800.00	1,800.00		1,800.00
	010-340-559	CONSTABLES - CLASS C SERVICE	0.00	0.00	Delete, per Judge Longino	0.00
	010-340-600	DISTRICT ATTORNEY FEES	20,000.00	20,000.00		20,000.00
	010-340-700	DISTRICT CLERK FEES	310,000.00	310,000.00		290,000.00
	010-340-750	COURT REPORTER FEES	16,000.00	16,000.00		16,000.00
	010-340-850	GROSS WEIGHT - COUNTY	200.00	200.00		200.00
	010-340-910	TRAFFIC FEE	13,000.00	13,000.00		13,000.00
	010-340-920	TRIAL FEES	650.00	650.00		0.00
	010-340-930	JURY FEES	0.00	0.00		0.00
	010-340-940	VISUAL RECORDING FEE	200.00	200.00		200.00
		<b>* CHARGES FOR SERVICES SUMMARY</b>	<b>1,381,650.00</b>	<b>1,381,650.00</b>		<b>1,302,500.00</b>
	010-341-100	DEPOSITORY INTEREST	327,000.00	327,000.00		200,000.00
		<b>* INTEREST SUMMARY</b>	<b>327,000.00</b>	<b>327,000.00</b>		<b>200,000.00</b>
	010-342-047	REIMBURSEMENT - DA		0.00		
	010-342-049	REIMB. D.A. - HOT CHECK FUND	0.00	0.00		0.00
	010-342-391	REIMB. BY INMATE - MEDICAL	2,600.00	2,600.00		2,600.00
	010-342-400	COUNTY JUDGE - REIMBURSEMENT	0.00	0.00		0.00
	010-342-401	RURAL TRANSIT REIMB.	5,841.50	5,841.50	CO. JUDGE req. by letter from Onlisk - \$1,015 / Goodrich - \$206.50 / Liv. \$4,620	5,841.50
	010-342-403	COUNTY CLERK REIMB.	0.00	220.31	AMEND IF RECEIVED	0.00
	010-342-404	ELECTION EXPENSE - REIMB.	7,500.00	15,068.25	Cities, ISD's, R/D Parties - Clerk invoices entities. Amend if addtl. Received	7,500.00
	010-342-405	TAX STATEMENT REIMBURSEMENT		308.41		
	010-342-426	REIMB. TRANSPORT OF PRISONER	0.00	1,289.58	reimb. is no longer available	0.00
	010-342-450	DISTRICT CLERK REIMB.		0.00	AMEND IF RECEIVED	
	010-342-451	District Clerk Reimbursement		515.19		
	010-342-455	REIMB.-EXTRADITION FEE	500.00	500.00		500.00
	010-342-465	TRINITY CO.PRO RATA REIMB- DIST.	42,665.56	49,296.54	AUD. invoice 17.86% of items noted in 010-465 to Trinity Co.	56,330.30
	010-342-466	SAN JAC CO.PRO RATA REIMB -DIST.	68,871.68	68,871.68	AUD. invoice 28.83% of items noted in 010-465 to San Jac Co.	90,929.59
	010-342-470	STATE REIMB. - ASST. DA LONGEVITY	3,240.00	3,240.00	AUD. request qtrly.from State-pay (by schedule)after receipt	3,720.00
	010-342-475	DETCOG GRANT - D.A.	0.00	0.00		0.00
	010-342-476	DETCOG GRANT - D.A. - JUV.	0.00	0.00		0.00
	010-342-477	OTHER VICTIM ASSISTANCE	0.00	0.00	per Shery Sprayberry - "not funded" in 2006	0.00
	010-342-485	SB1704 JUROR FEE REIMB.	11,500.00	11,500.00	DIST. CLERK files reports & claims w/ Comptroller for reimb qtrly.	11,500.00
	010-342-511	REIMBURSE MAINT. ENG.	0.00	0.00		0.00
	010-342-512	REIMB. HOUSING OF INMATES	0.00	0.00		0.00
	010-342-525	SCHOLARSHIP SPONSORSHIPS	16,000.00	16,000.00	CO. JUDGE requests the \$6K from Linebarger & \$10K from Civigenics(CEC)	16,000.00
	010-342-549	DELQ. TAX OFFICE EXP REIMBURSEM	10,360.00	10,360.00	AUD. requests reimb. (total Op & Cap. Ex. 010-501) from Linebarger	10,657.00
	010-342-550	DELQ. TAX PERSONNEL REIMBURSE	145,767.76	145,767.76	AUD. requests reimb. (total personnel exp. in 010-501)	149,430.11
	010-342-551	TRA PATROL REIMBURSEMENT	240,358.36	240,358.36	AUD. Request reb. Wage&benefits - Total (not exceed \$300K w/ adm fee)	240,549.47
	010-342-552	TRA ADMINISTRATION FEE	35,000.00	35,000.00	CONTRACT 15% OF ABOVE - (BUDGET LESS)	35,000.00
	010-342-555	TEXAS VINE CONTRACT - SO	17,925.00	17,925.00	AUD. requests reimb. from State	17,925.00
	010-342-560	CH19 VOTER REGIS. REIMBURSEMEN	2,000.00	8,000.00	RESTRICTED EXPENSE (see expense in 010-499-484)	10,000.00
	010-342-565	REIMB. WORKERS COMP.	0.00	0.00	AMEND IF RECEIVED	0.00
	010-342-566	REFUND - UNEMPLOYMENT TAX	0.00	0.00	AMEND IF RECEIVED	0.00
	010-342-569	Reimbursement - Sheriff	0.00	15,296.46	AMEND IF RECEIVED	0.00
	010-342-570	DETCOG REIMB - SALARIES	0.00	0.00	AMEND IF RECEIVED	0.00
	010-342-571	State-Reimbursement Sheriff	0.00	0.00	Possible Reimb. for sexual assault kits (budgeted) - If received, do not amend expense in 010-560	0.00
	010-342-580	WORKERS COMPENSATION REFUND	0.00	0.00	AMEND IF RECEIVED	0.00
	010-342-581	REIMB FROM HISTORICAL COMM		16,468.50		
	010-342-600	INSURANCE CLAIMS	0.00	33,628.08	AMEND IF RECEIVED	0.00
	010-342-601	PCT. 1 CONSTABLE - STATE TRAINING	0.00	0.00	AMEND IF RECEIVED	0.00
	010-342-602	PCT. 2 CONSTABLE - STATE TRAINING	0.00	0.00	AMEND IF RECEIVED	0.00
	010-342-603	PCT. 3 CONSTABLE - STATE TRAINING	0.00	0.00	AMEND IF RECEIVED	0.00
	010-342-604	PCT. 4 CONSTABLE - STATE TRAINING	0.00	0.00	AMEND IF RECEIVED	0.00
	010-342-605	SHERIFF-STATE TRAINING	0.00	5,421.04	See SO expense contingent on receipt of this revenue	5,000.00

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
	010-342-606	COUNTY CLERK PROBATE TRAINING	0.00	0.00	AMEND IF RECEIVED	0.00
	010-342-665	EXTENSION OFFICE - DONATED MON	0.00	0.00	AMEND IF RECEIVED	0.00
	010-342-695	REIMBURSE EMERG MGMT.	0.00	10,098.00	AMEND IF RECEIVED	0.00
	010-342-700	COURT APPOINTED ATTY. REIMB.	60,000.00	60,000.00	AMEND IF (additional is) RECEIVED	65,000.00
	010-342-900	MISCELLANEOUS REVENUE	25,500.00	28,868.82	AMEND IF (additional is) RECEIVED	25,500.00
	010-342-950	HB66 - COUNTY COURT AT LAW	65,000.00	65,000.00	SB600 increases reimb. to \$75K. Per Leonard Higgins in State Compt. Office, they project lower in 1st year due to enabling fees not taking effect until Jan. 1, 2008. He est. \$65K for 2007/08. FY2009 will be full amt.	75,000.00
	010-342-951	HB3211 - Co. Judge supplement	5,000.00	5,000.00		5,000.00
	010-342-952	HB1123 - Co. Judge supplement	10,000.00	10,000.00		10,000.00
	010-342-960	COUNTY AUDITOR - SPECIAL REVENUE	0.00	0.00		0.00
	010-367-100	LANDSCAPING - COURTHOUSE	0.00	0.00	AMEND IF RECEIVED	0.00
	010-367-110	ANIMAL SHELTER	3,000.00	3,000.00	City of Corigan & misc. revenue from donations	3,000.00
	010-367-125	SHERIFF FALSE ALARM FEES	0.00	0.00		0.00
	010-367-130	SHERIFF'S DONATED MONIES	0.00	388.05	AMEND IF RECEIVED	0.00
	010-367-135	Sheriff's Miscellaneous	10,000.00	10,000.00	AMEND IF (additional is) RECEIVED (relates to 010-560-490) CHECK	10,000.00
	010-367-801	DETCOG 911 MAINTENANCE	25,000.00	25,000.00	Per agreement approved by CC on 8/23/05	25,000.00
	010-370-015	TRANSFER FROM ROAD & BRIDGE	0.00	0.00	AUDITOR - transfer 015-700-010/015-612-700, if applicable	0.00
	010-370-032	TRANSFER FROM WASTE MANAGEMENT	220,000.00	220,000.00	AUDITOR - transfer from 032-700-010	120,000.00
	010-370-034	TRANSFER FROM FEMA - RITA REIMB		0.00		
	010-370-048	TRANSFER DA SPEC. SALARY REIMB	0.00	0.00		0.00
	010-370-049	Transfer Hot Check Interest	0.00	0.00	AUDITOR -transfer/amend from 049-700-010 if accrued, per statute	0.00
	010-370-056	TRANSFER FROM INMATE COMMISSARY		0.00	Discontinued after Compensation Study & Transition in 2007	
	010-370-061	UTILITY REIMBURSEMENT - AGING	600.00	600.00		0.00
	010-370-080	TRANSFER FROM DIST. CLERK TDCJ		0.00		
	010-370-084	Transfer From BTLE Project		0.00		
	010-370-089	TRANSFER FROM PAYROLL		0.00		
	010-370-090	TRANSFER FROM DRUG FORF. - SO	0.00	0.00	AUDITOR - transfer from 090-700-560, if applicable (budgeted)	0.00
	010-370-091	TRNSF FROM DRUG FORF. - CONSTABLE		0.00	AUDITOR - transfer from 090-700- , if applicable (budgeted)	
	010-370-093	TRANSFER FROM C. CLK. RAP	64,170.78	64,170.78	AUDITOR - transfer from 093-700-403	66,988.51
	010-370-100	RENT - COUNTY PROPERTY	35,616.00	35,616.00	See listing in "Revenues" budget folder	27,900.00
	010-370-150	SALE OF ASSETS		0.00	AMEND IF RECEIVED	
	010-370-175	COUNTY AUCTION SALE		0.00	AMEND IF RECEIVED	
	010-370-350	DUNBAR MONIES		0.00		
	010-370-409	POSTAGE REIMBURSEMENT		0.00	AMEND IF RECEIVED	
	010-370-420	INMATE PHONE - County Jail	47,000.00	47,000.00	Avg. \$4,400/mo commission - after deductions	50,000.00
	010-370-425	INMATE PHONE - Detention Facility	150,000.00	150,000.00	County contract applies only to NON-ICE detainees	125,000.00
	010-370-426	DETENTION FACILITY PER DIEM	1,500,000.00	1,500,000.00	Our ICE Revenue = \$1/day each Inmate + \$2.75 per diem up to 526 Inmates and \$4.25 for each additional (expansion). Also, BOP / US Marshal / County interlocals	1,380,000.00
	010-370-430	CORPLAN INFRASTRUCTURE GRANT	DELETE	0.00		DELETE
	010-370-475	DA WELFARE FRAUD RECOVERY	1,500.00	1,500.00		1,500.00
	010-370-503	Debt Proceeds/Data Processing		0.00		
	010-370-630	IHC REIMBURSEMENT	13,000.00	16,861.25	submitted by Social Services Dept.	17,000.00
	010-370-693	FEMA EMGT MANAGEMENT		0.00		
CHANGE	010-370-694	EM HAZMAT MONIES RESPONSE REIMB.		0.00	AMEND FOR FUNDS RECOUPED FROM EMERGENCY RESPONSE	0.00
	010-370-695	TOBACCO SETTLEMENT	21,000.00	21,000.00	received (in Spring) \$21,521 FY06, \$21,063 FY07 \$24,805 FY08	24,000.00
	010-370-696	SALE OF GIS/MAPPING DATA	1,800.00	1,800.00	per Report & projections	1,500.00
	010-370-697	ASBESTOS CLS ACTION SETTLEMENT		0.00		
	010-370-698	WEST NILE GRANT		0.00		
		* OTHER REVENUES - SUMMARY	2,868,316.65	2,979,379.57		2,695,871.49
	010-390-409	LOAN PROCEEDS - GENERAL		0.00	AMEND IF RECEIVED	
	010-390-511	LOAN PROCEEDS - MAINT. ENG.		0.00	AMEND IF RECEIVED	
	010-390-513	LOAN PROCEEDS - DUNBAR		0.00	AMEND IF RECEIVED	
	010-390-621	LOAN PROCEEDS / PCT 1		0.00	AMEND IF RECEIVED	
	010-390-695	LOAN PROCEEDS		0.00	AMEND IF RECEIVED	
	010-390-696	FEMA/EMC ADM/EMEG. MGMT		0.00	AMEND IF RECEIVED	
		* DEBT PROCEEDS SUMMARY	0.00	0.00		0.00
		** TOTAL REVENUE	13,964,589.21	14,551,793.96		15,213,732.40
		EXPENSE				
County Judge	010-400-101	SALARY - COUNTY JUDGE	51,425.42	51,425.42		52,711.06
	010-400-102	Co. Judge Supplement (Judicial)	15,000.00	15,000.00	HB3211 issued @\$192.31/payroll - HB1123 issued as received from state	15,000.00
	010-400-103	CELL PHONE ALLOWANCE	850.00	850.00	to be issued @32.69/payroll	840.00
	010-400-105	SALARIES	63,551.08	63,551.08		65,139.86
	010-400-200	LONGEVITY PAY	3,120.00	3,120.00		3,240.00

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
	010-400-201	SOCIAL SECURITY	10,246.91	10,246.91	Current 0.0765	11,935.87
	010-400-202	COUNTY GROUP INSURANCE	20,810.16	20,810.16	FY09 Renewal Rate of \$6,936.72/yr/employee	20,810.16
	010-400-203	RETIREMENT	11,773.90	11,773.90	avg. current (Oct-Dec, 2008) and ADCR (Jan-Sept, 2009) + 2% Retiree COLA	14,588.29
	010-400-204	WORKERS COMPENSATION	407.59	407.59	Current rates good thru 12/31/2008 - new rate notice posts in Dec. 2008	333.07
	010-400-206	UNEMPLOYMENT INSURANCE	144.43	144.43	Current rate .0021 10/01.08 - 12/31/08 .001311/09 - 09/30/09 = Avg. .0015	100.95
NEW	010-400-225	VEHICLE ALLOWANCE			FORMERLY BUDGETED IN R&B ADM.	19,093.57
		<b>Sub-Total : Personnel</b>	<b>177,329.48</b>	<b>177,329.48</b>		<b>203,792.83</b>
	010-400-315	OFFICE SUPPLIES	1,500.00	1,500.00		1,500.00
	010-400-419	CABLE (EMERG. BROADCASTS)	350.00	350.00	@\$28.63/month	401.00
	010-400-423	MOBILE PHONE/PAGER		delete 0.00	see phone allowance in 010-400-103	
	010-400-427	TRAVEL/TRAINING	2,500.00	2,500.00		2,500.00
	010-400-480	BONDS	178.00	178.00	Notary Bond renewal	178.00
	010-400-481	DUES	200.00	200.00	Texas Judicial Academy	200.00
		<b>Sub-Total : Operating</b>	<b>4,728.00</b>	<b>4,728.00</b>		<b>4,779.00</b>
	010-400-572	OFFICE FURNISHINGS/EQUIPMENT	500.00	500.00	Network license upgrade to ACT 7.0 \$1,100 / Balckberry \$230 - calendar/scheduling	1,500.00
		<b>Sub-Total : Capital Outlay</b>	<b>500.00</b>	<b>500.00</b>		<b>1,500.00</b>
		<b>* EXP. SUMMARY - CO JUDGE</b>	<b>182,557.48</b>	<b>182,557.48</b>		<b>210,071.83</b>
Commissioners	010-401-105	SALARIES	24,133.60	24,133.60		24,736.94
Court	010-401-108	SALARIES / PART-TIME	2,639.38	2,639.38		2,705.36
	010-401-200	LONGEVITY PAY	60.00	60.00		120.00
	010-401-201	SOCIAL SECURITY	2,052.72	2,052.72		2,108.52
	010-401-202	COUNTY GROUP INSURANCE	6,936.72	6,936.72		6,936.72
	010-401-203	RETIREMENT	2,358.62	2,358.62		2,577.08
	010-401-204	WORKERS COMPENSATION	81.65	81.65		67.04
	010-401-206	UNEMPLOYMENT INSURANCE	59.03	59.03		41.34
		<b>Sub-Total : Personnel</b>	<b>38,321.72</b>	<b>38,321.72</b>		<b>39,293.00</b>
	010-401-315	OFFICE SUPPLIES	1,700.00	1,700.00		1,700.00
	010-401-334	SOUTHLAND PARK IMPROVEMENTS	1,000.00	1,000.00		1,000.00
	010-401-350	DUNBAR MONIES	0.00	0.00		0.00
	010-401-352	CONTINGENCIES	43,000.00	34,019.00		50,000.00
	010-401-360	RETIREE HEALTH INS. PREMIUMS	27,750.00	21,250.00	2- covered / est. 4 employees eligible during FY09 (see benefits tab)	16,520.16
	010-401-400	ATTORNEY / CONSULTING FEES	36,000.00	26,000.00	\$25K (base & const.) - \$5,000 (Allison/COUNTY)	30,000.00
	010-401-027	COURTHOUSE SECURITY SUBSIDY	24,940.00	24,940.00	AUDITOR - transfer to 027-340-010	29,750.00
	010-401-401	AUDITING FEES	41,300.00	41,300.00	Per County Auditor & contract for FY08 Audit	50,000.00
	010-401-402	RESNET	1,800.00	1,800.00		1,800.00
	010-401-403	GFOA BUDGET AWARD PROGRAM	250.00	250.00		250.00
	010-401-404	COUNTY-WIDE EVENTS	10,000.00	10,000.00	4th of July , Support the Troops, etc	10,000.00
	010-401-425	RURAL TRANSIT	35,000.00	35,000.00	COUNTY JUDGE WILL VOUCHER	35,000.00
	010-401-427	TRAVEL/TRAINING	4,000.00	4,000.00		4,000.00
	010-401-460	INMATE PHONE CARDS - IAH	40,000.00	25,000.00	Vouchered by County Judge to Infinity Networks - est. 6 purchases @ \$4,500 ea	27,000.00
	010-401-475	CAPITAL TRIAL COSTS - PENRY	0.00	0.00	See Judicial / D.A.	0.00
	010-401-476	FACILITY STUDY GROUP	1,500.00	1,500.00		1,500.00
	010-401-479	AGING SUBSIDY	85,000.00	85,000.00	Soc. Serv. Dir. will notify AUDITOR for transfer to 051-339-170	60,000.00
	010-401-480	SCHOLARSHIP DISBURSEMENTS	16,000.00	16,000.00	\$6K - Linebarger & \$10K Corplan proposal	16,000.00
	010-401-481	DUES - CJ/CC ASSOC & DETDA	2,100.00	2,100.00	CJCC-\$1,100/NETCJCC-\$125/DETCC&J-\$125/Tx. Fo. Ctry PtnrshpEP-\$750	2,100.00
NEW	010-401-482	SIGN LANGUAGE PROGRAM			\$50 /test reimb. & 1step avg. \$450-500+benefits (HR est. 25-30 particp)	15,000.00
NEW	010-401-483	MERIT POOL			ADMIN BY CC - per policy for small staff depts. Pending policy development	35,000.00
	010-401-485	AUCTION EXPENSES	0.00	0.00		0.00
	010-401-486	BI-LINGUAL INCENTIVE PROGRAM	1,500.00	1,500.00	Avg 3-4/yr @ \$640 ea	2,500.00
CHANGE NAME	010-401-487	SERVICE AWARDS / BANQUET	2,000.00	2,550.00		4,500.00
		<b>Sub-Total : Operating</b>	<b>374,840.00</b>	<b>334,909.00</b>		<b>0.00</b>
	010-401-488	HOME INVESTMENT PROGRAM		329,550.84		
	010-401-500	SALARY TRANSITION		0.00		
	010-401-501	CONSTABLE CLASS C SERVICE		0.00	Discontinue, per D. Longino - Constables will budget individually	
	010-401-530	CAPITAL PROJECT - Courthouse Study	0.00	0.00		0.00
	010-401-572	Office Equipment/Furnishings	2,500.00	2,500.00	Audio/Visual Commissioners Court - not upgraded in FY08	2,500.00
	010-401-573	Capital Outlay	0.00	0.00		0.00
	010-401-575	TDH-911 EMS EXPENSE	0.00	0.00		0.00
	010-401-600	AUCTION SALE DISTRIB.	0.00	0.00		0.00
		<b>Sub-Total : Capital Outlay</b>	<b>2,500.00</b>	<b>332,050.84</b>		<b>2,500.00</b>

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
		* EXP. SUMMARY - COMM COURT	415,661.72	705,281.56		435,413.16
<b>STATE LAW ENF.</b>						
	010-402-105	SALARIES - DPS	27,943.52	27,943.52	EQUEST NOT RCVD - NO CHANGES/NO MEETING PER SGT. BOWEN BY PHONE	28,642.11
	010-402-108	SALARIES / PART-TIME	0.00	0.00		0.00
	010-402-200	LONGEVITY PAY	600.00	600.00		660.00
	010-402-201	SOCIAL SECURITY	2,131.44	2,131.44		2,241.61
	010-402-202	GROUP INSURANCE	6,936.72	6,936.72		6,936.72
	010-402-203	RETIREMENT	2,508.98	2,508.98		2,739.75
	010-402-204	WORKERS COMPENSATION	86.86	86.86		71.28
	010-402-206	UNEMPLOYMENT INSURANCE	62.80	62.80		43.95
		<b>Sub-Total : Personnel</b>	<b>40,270.30</b>	<b>40,270.30</b>		<b>41,335.41</b>
	010-402-315	OFFICE SUPPLIES	0.00	0.00		0.00
	010-402-394	SAFETY EQUIPMENT	0.00	0.00		0.00
	010-402-400	DPS-OPERATING	10,650.00	10,650.00	per operating items listed on request	10,650.00
	010-402-410	GAME WARDEN - OPERATING	3,000.00	3,000.00	per operating items listed on request	3,000.00
	010-402-420	LIC. & WEIGHTS - OPERATING	1,800.00	1,800.00	per operating items listed on request	1,800.00
	010-402-423	MOBILE PHONES/PAGERS/SPEC. LINE	0.00	0.00		0.00
	010-402-430	TEXAS RANGER - OPERATING	2,000.00	2,000.00	per operating items listed on request	2,000.00
		<b>Sub-Total : Operating</b>	<b>17,450.00</b>	<b>17,450.00</b>		<b>17,450.00</b>
	010-402-572	OFFICE FURNISHINGS/EQUIPMENT		0.00		
		<b>Sub-Total : Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
		*EXP. SUMMARY- STATE LAW ENF	57,720.30	57,720.30		58,785.41
<b>County Clerk</b>						
	010-403-101	SALARY - COUNTY CLERK	44,603.62	44,603.62		45,718.71
	010-403-105	SALARIES	222,464.63	222,464.63		228,026.25
	010-403-108	SALARIES / PART-TIME	0.00	0.00		0.00
	010-403-200	LONGEVITY PAY	2,220.00	2,220.00		2,520.00
	010-403-201	SOCIAL SECURITY	20,600.55	20,600.55		21,134.27
	010-403-202	COUNTY GROUP INSURANCE	69,367.20	69,367.20		69,367.20
	010-403-203	RETIREMENT	23,670.44	23,670.44		25,830.77
	010-403-204	WORKERS COMPENSATION	819.42	819.42		672.00
	010-403-206	UNEMPLOYMENT INSURANCE	491.67	491.67		344.02
		TRAVEL ALLOWANCE	0.00	0.00		0.00
		<b>Sub-Total : Personnel</b>	<b>384,237.52</b>	<b>384,237.52</b>		<b>393,613.21</b>
	010-403-315	OFFICE SUPPLIES	13,000.00	13,000.00		13,000.00
	010-403-405	CONTRACT SERVICES	0.00	0.00		0.00
	010-403-423	MOBILE PHONES/PAGERS	480.00	480.00		525.00
	010-403-427	TRAVEL/TRAINING	4,650.00	4,860.31		5,000.00
	010-403-480	BONDS/ LIABILITY INSURANCE	0.00	0.00		0.00
	010-403-481	DUES	210.00	220.00		285.00
	010-403-484	ELECTION EXPENSE	60,000.00	87,000.00	per B. Middleton - IVO maint., moved to C00. Clk. RMF + \$11,500 for Contract Staff	56,500.00
		<b>Sub-Total : Operating</b>	<b>78,340.00</b>	<b>105,560.31</b>		<b>75,310.00</b>
	010-403-571	ELECTION EQUIPMENT	0.00	0.00		0.00
	010-403-572	OFFICE EQUIPMENT	1,550.00	1,550.00	Laser Printers - see capital listing	
		<b>Sub-Total : Capital Outlay</b>	<b>1,550.00</b>	<b>1,550.00</b>		<b>0.00</b>
		*EXP. SUMMARY-COUNTY CLERK	464,127.52	491,347.83		468,923.21
<b>Veterans Service</b>						
	010-405-105	SALARIES	54,174.33	54,174.33		55,528.69
	010-405-108	SALARIES / PART-TIME	2,107.28	2,107.28	L/P Secretary - 200 hrs	2,159.96
	010-405-200	LONGEVITY PAY	480.00	480.00		480.00
	010-405-201	SOCIAL SECURITY	4,342.26	4,342.26		4,449.90
	010-405-202	GROUP INSURANCE	13,873.44	13,873.44		13,873.44
	010-405-203	RETIREMENT	4,989.35	4,989.35		5,438.77
	010-405-204	WORKERS COMPENSATION	172.72	172.72		141.49
	010-405-206	UNEMPLOYMENT INSURANCE	124.88	124.88		87.25
		<b>Sub-Total : Personnel</b>	<b>80,264.25</b>	<b>80,264.25</b>		<b>82,159.50</b>
	010-405-315	OFFICE SUPPLIES	1,000.00	1,000.00		1,000.00
	010-405-352	COMPUTER MAINT./EXPENSE	950.00	950.00	Update VIMS to multi user = \$1,000 (one time chg.) (\$700 VIMS) (\$260 Lexis) (\$14.50/mo internet=\$174)	2,200.00
	010-405-427	TRAVEL/TRAINING	900.00	900.00		1,300.00

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted	
General Operation	010-405-480	DUES	0.00	0.00		0.00	
	010-405-481	BONDS/FEES	120.00	120.00		120.00	
	<b>Sub-Total : Operating</b>		<b>2,970.00</b>	<b>2,970.00</b>		<b>4,620.00</b>	
	010-405-572	OFFICE FURNISHINGS/EQUIPMENT	2,500.00	2,500.00	Computer, printer, desk	2,500.00	
	<b>Sub-Total : Capital Outlay</b>		<b>2,500.00</b>	<b>2,500.00</b>		<b>2,500.00</b>	
	<b>*EXP. SUMMARY- VET SERV OFF</b>		<b>85,734.25</b>	<b>85,734.25</b>		<b>89,279.50</b>	
	010-409-300	JANITORIAL SERVICE	0.00	0.00	Main Courthouse - Onisk/Corrg SubCourthouses - Office Annex - Tax Office	0.00	
	010-409-311	POSTAGE	88,000.00	75,210.00		75,000.00	
	010-409-312	OFFICE/COMPUTER SUPPLIES	5,000.00	5,000.00	Copy paper (general) = \$14,500 remaining \$5,000 REQ. APPROVAL BY CO. JUDGE	20,000.00	
	010-409-331	POSTAGE/COPY MACHINE EXPENSE	80,000.00	80,000.00	Additional/New Items to be expensed from this line item: Human Resource \$2,500 + maint./ Treas. \$2,400 + maint. / 2- maint (other)@ \$1,100	83,000.00	
	010-409-420	TELEPHONE	150,000.00	150,000.00	includes addit' Telecom charges for 2007 system install LD/800 @ \$13,849	150,000.00	
	010-409-440	ELECTRICITY	170,000.00	229,000.00		230,000.00	
	010-409-441	GAS/HEAT	20,000.00	37,500.00		38,000.00	
	010-409-442	WATER	37,500.00	51,000.00		52,000.00	
			(43,799.00)	(43,799.00)	TAC HEBP RENEWAL CREDIT ( 12 installments credited on monthly bill) (actually reflects in each Departments expenses line)	(132,268.00)	
010-409-482	PROPERTY INSURANCE	87,000.00	62,807.53	per TAC est. on 7/08. Pay (budgeted) mobile Equip from Pcts. 021-024 This amt. includes renewal date change; 9mo. From 7/1/08 and 12 mo. @ 7/1/09	148,776.53		
010-409-490	AUTOMOBILE INSURANCE	95,000.00	120,342.47	per TAC Budget estimates provided 7/30/08 - any increase based exposure. FY08 prem. \$112,810 Est FY09 \$115K less \$15,333 credit	100,000.00		
010-409-492	GENERAL LIABILITY INSURANCE	22,100.00	26,248.00	per TAC Budget estimates provided 7/30/08 any increase based on net operating increase from last audit. FY08prem. \$32,651 Est FY09 @ \$34k less \$4,059 credit	30,000.00		
010-409-493	PUBLIC OFFICIALS LIABILITY	11,500.00	18,992.00	per TAC Budget estimates provided 7/30/08 any increase based on net operating increase from last audit. FY08prem. \$35,700 Est FY09 @ \$36k less \$13,720 credit	23,500.00		
010-409-494	ELECTRONIC EQUIP. INSURANCE		0.00	Included in property coverage			
010-409-495	COUNTY EMPLOYEE CRIME POLICY	850.00	850.00	Stephanie checking to see if TAC covers	850.00		
<b>Sub-Total : Operating</b>		<b>723,151.00</b>	<b>813,151.00</b>		<b>818,858.53</b>		
010-409-572	OFFICE FURNISHINGS/EQUIPMENT	30,000.00	16,500.00	EMERG. REPLACEMENTS - REQ. APPROVAL BY CO. JUDGE	30,000.00		
010-409-573	CAPITAL OUTLAY		18,286.99				
<b>Sub-Total : Capital Outlay</b>		<b>30,000.00</b>	<b>34,786.99</b>		<b>30,000.00</b>		
<b>*EXP. SUMMARY-GEN. OP.</b>		<b>753,151.00</b>	<b>847,937.99</b>		<b>848,858.53</b>		
County Court At Law	010-426-101	SALARY - CCL JUDGE	124,000.00	124,000.00		124,000.00	
	010-426-105	SALARIES	119,564.11	119,564.11		122,553.21	
	010-426-108	SALARIES / PART-TIME	5,125.00	5,125.00		5,253.13	
	010-426-200	LONGEVITY PAY	2,160.00	2,160.00		2,340.00	
	010-426-201	SOCIAL SECURITY	19,180.39	19,180.39		19,442.19	
	010-426-202	COUNTY GROUP INSURANCE	27,746.88	27,746.88		27,746.88	
	010-426-203	RETIREMENT	22,049.64	22,049.64		23,762.68	
	010-426-204	WORKERS COMPENSATION	762.93	762.93		618.19	
	010-426-206	UNEMPLOYMENT INSURANCE	276.15	276.15		193.42	
	<b>Sub-Total : Personnel</b>		<b>320,865.10</b>	<b>320,865.10</b>		<b>325,909.71</b>	
	010-426-315	OFFICE SUPPLIES	1,200.00	1,200.00		1,200.00	
	010-426-352	PRODUCTIVITY ENHANCEMENT	1,100.00	1,100.00	scanner	1,100.00	
	010-426-400	ATTORNEY FEES- COUNTY COURT	121,000.00	122,500.00		122,500.00	
	010-426-402	INTERPRETER FEES	2,000.00	2,000.00		2,000.00	
		INDIGENT DEFENSE CONTRACT	0.00	0.00	IF CONTRACTED - MOVE FUNDS FROM 010-426-400 ATTY FEES	0.00	
	010-426-405	Psychological Evaluations	1,000.00	1,000.00		1,000.00	
	010-426-410	FAMILY SERVICES	0.00	0.00		0.00	
	010-426-426	TRAVEL/TRAINING	2,500.00	2,500.00		3,000.00	
	010-426-481	FEES/DUES	768.00	768.00		780.00	
	010-426-485	JURY FEES	7,000.00	7,000.00		7,000.00	
	010-426-486	CONTRACT SERV/COURT REPORTER	2,400.00	2,400.00		2,400.00	
	010-426-500	STAR PROGRAM SUPPORT	0.00	0.00		0.00	
	<b>Sub-Total : Operating</b>		<b>138,968.00</b>	<b>140,468.00</b>		<b>140,980.00</b>	
	010-426-572	OFFICE FURNISHINGS/EQUIPMENT	1,800.00	1,800.00		1,800.00	
	<b>Sub-Total : Capital Outlay</b>		<b>1,800.00</b>	<b>1,800.00</b>	copier in capital listing for FY08 - reimb. Resolution	<b>1,800.00</b>	
	<b>*EXP. SUMMARY - CO CT AT LAW</b>		<b>461,833.10</b>	<b>463,133.10</b>		<b>468,689.71</b>	
	Jury	010-435-401	TDCJ COURT EXPENSE		0.00	REQUEST NOT RECEIVED	
		010-435-408	PRO-RATA JUDGE	2,500.00	2,500.00		2,500.00
		010-435-485	JURY-PETIT, GRAND, COMMISS	40,000.00	40,000.00		40,000.00



FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
	010-435-490	CONTINGENCIES	3,000.00	3,000.00	Jury meals - Jury room water - all other requires Co. Judge voucher	3,000.00
	<b>Sub-Total : Operating</b>		<b>45,500.00</b>	<b>45,500.00</b>		<b>45,500.00</b>
		<b>*EXP. SUMMARY- JURY</b>	<b>45,500.00</b>	<b>45,500.00</b>		<b>45,500.00</b>
<b>District Clerk</b>	010-450-101	SALARIES- DISTRICT CLERK	44,603.62	44,603.62		45,718.71
	010-450-105	SALARIES	209,569.29	209,569.29		214,808.52
	010-450-108	SALARIES / PART-TIME	26,298.82	26,298.82	increasing 2,500 hours P/T to 3,700 hrs P/T	40,000.00
	010-450-200	LONGEVITY PAY	3,780.00	3,780.00		2,700.00
	010-450-201	SOCIAL SECURITY	21,731.49	21,731.49		23,196.88
	010-450-202	COUNTY GROUP INSURANCE	62,430.48	62,430.48		62,430.48
	010-450-203	RETIREMENT	24,959.36	24,959.36		28,334.92
	010-450-204	WORKERS COMPENSATION	864.40	864.40		737.58
	010-450-206	UNEMPLOYMENT INSURANCE	525.64	525.64		385.36
	<b>Sub-Total : Personnel</b>		<b>394,763.09</b>	<b>394,763.09</b>		<b>418,312.45</b>
	010-450-315	OFFICE SUPPLIES	12,000.00	12,000.00		15,000.00
	010-450-423	MOBILE PHONE/PAGER	410.16	410.16		410.16
	010-450-425	INTERNET EXPENSE	1,206.00	1,206.00		1,206.00
	010-450-427	TRAVEL/TRAINING	4,250.00	4,765.19		5,000.00
	010-450-452	EQUIPMENT REPAIR	2,000.00	2,000.00		2,000.00
	010-450-463	STORAGE LEASE			1- 15'X23' unit @ Climate Control Storage	2,700.00
	010-450-480	BONDS/LIABILITY INSURANCE	200.00	200.00		200.00
	<b>Sub-Total : Operating</b>		<b>20,066.16</b>	<b>20,581.35</b>		<b>26,516.16</b>
	010-450-572	OFFICE FURNISHINGS/ EQUIPMENT	2,000.00	2,000.00		
	010-450-573	CAPITAL PROJECT EXPENSE		10,000.00	NET DATA Internet Records Access (IRA) one time charge for set up	8,000.00
	010-450-590	TRNSF TO RMF - BOOK REPAIR	8,506.00	8,506.00	AUDITOR - transfer to 094-390-450 for deficit on ACS contract	20,656.48
	<b>Sub-Total : Capital Outlay</b>		<b>10,506.00</b>	<b>20,506.00</b>		<b>28,656.48</b>
		<b>*EXP. SUMMARY- DISTRICT CLERK</b>	<b>425,335.25</b>	<b>435,850.44</b>		<b>473,485.09</b>
<b>JP 1</b>	010-455-101	SALARY-JP #1	30,873.30	30,873.30		31,645.14
	010-455-105	SALARIES	50,737.58	50,737.58		52,008.02
	010-455-108	SALARIES / PART-TIME	0.00	0.00	adding 1- P/T Secretary I	15,763.35
	010-455-200	LONGEVITY PAY	1,740.00	1,740.00		1,920.00
	010-455-201	SOCIAL SECURITY	7,348.10	7,348.10		8,748.14
	010-455-202	COUNTY GROUP INSURANCE	20,810.16	20,810.16		20,810.16
	010-455-203	RETIREMENT	8,443.11	8,443.11		10,692.17
	010-455-204	WORKERS COMPENSATION	292.28	292.28		278.16
	010-455-206	UNEMPLOYMENT INSURANCE	114.26	114.26		103.63
	010-455-225	TRAVEL ALLOWANCE	12,702.65	12,702.65		13,020.22
	<b>Sub-Total : Personnel</b>		<b>133,061.44</b>	<b>133,061.44</b>		<b>154,986.99</b>
	010-455-315	OFFICE SUPPLIES	1,200.00	1,600.00		1,300.00
	010-455-351	Equipment Maintenance	750.00	350.00		750.00
	010-455-390	Subscriptions	0.00	0.00		0.00
	010-455-425	INTERNET EXPENSE	650.00	650.00		700.00
	010-455-427	TRAVEL/ TRAINING	1,500.00	1,300.00		1,500.00
	010-455-480	BONDS	0.00	0.00	NOTARY BONDS - Official's bond due 2007	0.00
	010-455-481	DUES	150.00	150.00		170.00
	010-455-483	PROSECUTOR PR-TEM		200.00		
	010-455-495	JP#1 OVERAGES/SHORTAGES	0.00	0.00		0.00
	<b>Sub-Total : Operating</b>		<b>4,250.00</b>	<b>4,250.00</b>		<b>4,420.00</b>
	010-455-500	Grant - TxDPS/Traffic		0.00		
	010-455-572	OFFICE FURNISHINGS/EQUIP	0.00	0.00	USE JUSTICE COURT TECHNOLOGY FUND	0.00
	<b>Sub-Total : Capital Outlay</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
		<b>*EXP. SUMMARY - JP #1</b>	<b>137,311.44</b>	<b>137,311.44</b>		<b>159,406.99</b>
<b>JP 2</b>	010-456-101	SALARY JP #2	30,873.30	30,873.30	REQUEST NOT RECEIVED	31,645.14
	010-456-105	SALARY - SECRETARY	25,968.27	25,968.27	Reclass Court Clerk to Chief Court Cler	48,508.76
	010-456-108	SALARIES / PART-TIME	15,804.58	15,804.58	Reclass Reg. P/T to F/T	0.00
	010-456-200	LONGEVITY PAY	1,140.00	1,140.00		1,320.00

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
	010-456-201	SOCIAL SECURITY	6,616.39	6,616.39		7,228.80
	010-456-202	COUNTY GROUP INSURANCE	13,873.44	13,873.44	Add one additional F/T (reclassified from P/T)	20,810.16
	010-456-203	RETIREMENT	7,591.82	7,591.82		8,835.20
	010-456-204	WORKERS COMPENSATION	263.18	263.18		229.85
	010-456-206	UNEMPLOYMENT INSURANCE	92.56	92.56		73.39
	010-456-225	TRAVEL ALLOWANCE	12,702.65	12,702.65		13,020.22
		<b>Sub-Total : Personnel</b>	<b>114,926.19</b>	<b>114,926.19</b>		<b>131,671.52</b>
	010-456-315	OFFICE SUPPLIES	2,000.00	2,000.00		2,000.00
	010-456-352	COMPUTER MAINT./EXPENSE	0.00	0.00		0.00
	010-456-427	TRAVEL/TRAINING	1,000.00	1,000.00		1,000.00
	010-456-480	BONDS	0.00	0.00		0.00
	010-456-481	DUES	100.00	100.00		100.00
		<b>Sub-Total : Operating</b>	<b>3,100.00</b>	<b>3,100.00</b>		<b>3,100.00</b>
	010-456-572	FURNISHINGS/ EQUIP	1,000.00	1,000.00	USE JUSTICE COURT TECHNOLOGY FUND	
		<b>Sub-Total : Capital Outlay</b>	<b>1,000.00</b>	<b>1,000.00</b>		<b>0.00</b>
		<b>*EXP. SUMMARY - JP #2</b>	<b>119,026.19</b>	<b>119,026.19</b>		<b>134,771.52</b>
<b>JP 3</b>	010-457-101	SALARY - JP #3	30,873.30	30,873.30		31,645.14
	010-457-105	SALARIES	51,172.90	51,172.90		52,452.22
	010-457-108	SALARIES / PART-TIME	948.74	948.74		972.46
	010-457-200	LONGEVITY PAY	1,380.00	1,380.00		1,560.00
	010-457-201	SOCIAL SECURITY	7,426.44	7,426.44		7,623.23
	010-457-202	COUNTY GROUP INSURANCE	20,810.16	20,810.16		20,810.16
	010-457-203	RETIREMENT	8,533.12	8,533.12		9,317.28
	010-457-204	WORKERS COMPENSATION	295.40	295.40		242.39
	010-457-206	UNEMPLOYMENT INSURANCE	116.91	116.91		81.85
	010-457-225	TRAVEL ALLOWANCE	12,702.65	12,702.65		13,020.22
		<b>Sub-Total : Personnel</b>	<b>134,259.62</b>	<b>134,259.62</b>		<b>137,724.95</b>
	010-457-315	OFFICE SUPPLIES	1,500.00	1,500.00		1,500.00
	010-457-423	MOBILE PHONE / INTERNET	0.00	0.00		0.00
	010-457-427	TRAVEL/TRAINING	2,500.00	2,500.00		2,500.00
	010-457-480	BONDS	300.00	300.00	CHECK FOR NOTARY BONDS - Official's bond	0.00
	010-457-481	DUES	120.00	120.00		130.00
		<b>Sub-Total : Operating</b>	<b>4,420.00</b>	<b>4,420.00</b>		<b>4,130.00</b>
	010-457-572	FURNISHINGS/ EQUIP	340.00	340.00	AV Cart, filing cab. - (USE JUSTICE COURT TECHNOLOGY FUND for computers)	765.00
		<b>Sub-Total : Capital Outlay</b>	<b>340.00</b>	<b>340.00</b>		<b>765.00</b>
		<b>*EXP. SUMMARY - JP #3</b>	<b>139,019.62</b>	<b>139,019.62</b>		<b>142,619.95</b>
<b>JP 4</b>	010-458-101	SALARY- JP #4	30,873.30	30,873.30		31,645.14
<b>NEW</b>	010-458-103	CELL PHONE ALLOWANCE				756.00
	010-458-105	SALARIES	46,642.19	46,354.35		47,808.24
	010-458-108	SALARIES / PART-TIME	0.00	287.84		0.00
	010-458-200	LONGEVITY PAY	600.00	600.00		480.00
	010-458-201	SOCIAL SECURITY	6,947.59	6,947.59		7,168.78
	010-458-202	COUNTY GROUP INSURANCE	20,810.16	20,810.16		20,810.16
	010-458-203	RETIREMENT	7,982.91	7,982.91		8,761.85
	010-458-204	WORKERS COMPENSATION	276.35	276.35		226.10
	010-458-206	UNEMPLOYMENT INSURANCE	103.27	103.27		71.89
	010-458-225	TRAVEL ALLOWANCE	12,702.65	12,702.65		13,020.22
		<b>Sub-Total : Personnel</b>	<b>126,938.43</b>	<b>126,938.43</b>		<b>130,748.39</b>
	010-458-315	OFFICE SUPPLIES	2,000.00	2,400.00		2,500.00
	010-458-390	SUBSCRIPTIONS	300.00	300.00		300.00
	010-458-427	TRAVEL TRAINING	2,000.00	1,600.00		2,000.00
	010-458-480	BONDS	80.00	80.00		80.00
	010-458-481	DUES	75.00	75.00		75.00
		<b>Sub-Total : Operating</b>	<b>4,455.00</b>	<b>4,455.00</b>		<b>4,955.00</b>
	010-458-572	FURNISHINGS/EQUIP	0.00	0.00	USE JUSTICE COURT TECHNOLOGY FUND	0.00
		<b>Sub-Total : Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
		<b>*EXP. SUMMARY JP #4</b>	<b>131,393.43</b>	<b>131,393.43</b>		<b>135,703.39</b>

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted	
Judicial	010-465-101	SALARY - JUVENILE BOARD	24,000.00	24,000.00	Juvenile Board - 4 @ \$7,000 ea	28,000.00	
	010-465-103	CELL PHONE ALLOWANCE			258th Bailiff (46.69%reimb.to 010-342-465& 466)	1,550.88	
	010-465-105	SALARIES	169,400.82	174,069.28	258th C/R & Bif -411th C/R & Bif (46.69%reimb.to 010-342-465& 466)	206,750.92	
	010-465-108	SALARIES - PART TIME			258th Bailiff (46.69%reimb.to 010-342-465& 466)	2,000.00	
	010-465-120	CERTIFICATE PAY	2,400.00	2,400.00	46.69% reimb. to 010-342-465 & 466	2,400.00	
	010-465-201	SOCIAL SECURITY	14,418.36	14,775.50	46.69% reimb (of part) to 010-342-465 & 466	17,821.09	
	010-465-202	COUNTY GROUP INSURANCE	27,746.88	28,903.00	46.69% reimb. to 010-342-465 & 466	34,683.60	
	010-465-203	RETIREMENT	17,421.85	17,849.95	46.69% reimb (of part) to 010-342-465 & 466	22,842.22	
	010-465-204	WORKERS COMPENSATION	566.59	577.95	46.69% reimb (of part) to 010-342-465 & 466	551.56	
	010-465-206	UNEMPLOYMENT INSURANCE	383.24	393.04	46.69% reimb. to 010-342-465 & 466	324.45	
	010-465-225	TRAVEL ALLOWANCE	2,400.00	2,400.00	46.69% reimb. to 010-342-465 & 466	3,600.00	
		<b>Sub-Total : Personnel</b>	<b>258,737.75</b>	<b>265,368.73</b>		<b>320,524.71</b>	
		010-465-315	OFFICE SUPPLIES	100.00	100.00	46.69% reimb. to 010-342-465 & 466 258th - \$1,500 411th - \$100	1,600.00
		010-465-311	POSTAGE			46.69% reimb. to 010-342-465 & 466	1,500.00
		010-465-400	ATTORNEY FEES - 411TH	160,000.00	160,000.00		160,000.00
		010-465-401	PSYCHOLOGICAL EVAL. - 411TH	10,000.00	5,385.10		10,000.00
		010-465-402	INTERPRETER FEES - 411TH	3,000.00	3,000.00		3,000.00
		010-465-403	APPEALS & TRANSCRIPTS - 411TH	7,500.00	12,114.90		15,000.00
		010-465-404	EXPERT WITNESS FEES - 411TH	2,500.00	2,500.00		2,500.00
		010-465-405	PSYCHOLOGICAL EVAL. - 258TH	3,000.00	3,000.00		5,000.00
		010-465-406	INTERPRETER FEES - 258TH	750.00	750.00		750.00
		010-465-407	APPEALS & TRANSCRIPTS - 258TH	5,000.00	5,000.00		5,000.00
		010-465-408	ATTORNEY FEES - 258TH	130,000.00	130,000.00		130,000.00
		010-465-410	EXPERT WITNESS FEES - 258TH	2,000.00	2,000.00		2,000.00
		010-465-415	VISITING JUDGES	1,000.00	1,000.00		1,000.00
		010-465-416	INDIGENT DEFENSE VIDEO CONF.	6,254.00	14,791.66	T-1 lines @ \$521.16/mo.- 46.69% reimb. to 010-342-465 & 466	4,700.00
		010-465-417	CAPITAL TRIAL COSTS	20,000.00	0.00		20,000.00
		010-465-418	CAPITAL TRIAL COSTS - PENRY		5,425.00		
		010-465-420	MEDIATION FEES - C.P.S.	500.00	500.00		500.00
		010-465-423	MOBILE PHONES / PAGERS	100.00	100.00	46.69% reimb. to 010-342-465 & 466 258th - \$200 411th - \$100	300.00
		010-465-426	TRAVEL - 258th COURT REPORTER	2,500.00	2,500.00	46.69% reimb. to 010-342-465 & 466	5,000.00
		010-465-427	TRAVEL - 411th COURT REPORTER	2,500.00	2,500.00	46.69% reimb. to 010-342-465 & 466	2,500.00
		010-465-465	411TH DISTRICT COURT - PRO RATA	27,273.19	27,273.19	Polk County's 53.31% budget share pd. to San Jacinto Co. - per memo dated 8/14/08	28,130.62
	010-465-470	258TH DISTRICT COURT - PRO RATA	27,836.00	27,836.00	Polk County assumes budget from Trinity County in FY09	0.00	
	010-465-475	TRANSFER TO JUVENILE PROB	80,000.00	80,000.00	Utilize Child Safety Fee amount in 010-321-501 for detention costs	77,000.00	
	010-465-480	ADULT PROBATION PHONE	1,300.56	1,300.56	Corrigan Office @ \$108.38/mo 46.69% reimb. to 010-342-465 & 466	1,300.56	
	010-465-485	HOUSE ARREST MONITORING PROGR	5,000.00	5,000.00	46.69% reimb. to 010-342-465 & 466 trial program - non probation participants only \$6 \$9 ea	5,000.00	
	010-465-490	CONTINGENCIES	200.00	200.00	46.69% reimb. to 010-342-465 & 466	200.00	
		<b>Sub-Total : Operating</b>	<b>496,759.75</b>	<b>492,276.41</b>		<b>481,981.18</b>	
	010-465-572	FURNISHINGS/EQUIP		0.00	46.69% reimb. to 010-342-465&466 258th Copy Machine/lease (per M. Ainsworth)	4,700.00	
		<b>Sub-Total : Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>		<b>4,700.00</b>	
		<b>*EXP. SUMMARY- JUDICIAL</b>	<b>755,497.50</b>	<b>757,645.14</b>		<b>807,205.89</b>	
District Attorney	010-475-101	SALARY - D.A.	6,000.00	6,000.00	Statutory supp. = to Dist. Judges (Juv. Board) Gov't Code 46.003(b)	7,000.00	
	010-475-105	SALARIES	562,159.23	562,159.23		576,362.21	
	010-475-108	SALARIES - PART TIME	14,419.45	14,419.45	includes P/T Asst. DA @29/01 - 10/wk & LP Sec. @ 12/01 - 179hrs.	14,779.94	
	010-475-120	CERTIFICATE PAY	1,800.00	1,800.00	DOCUMENTATION (and PAF's) REQUIRED for any change	4,200.00	
	010-475-200	LONGEVITY PAY	5,580.00	5,580.00		5,940.00	
	010-475-201	SOCIAL SECURITY	44,055.66	44,055.66		46,533.58	
	010-475-202	COUNTY GROUP INSURANCE	97,114.08	97,114.08		97,114.08	
	010-475-203	RETIREMENT	50,620.81	50,620.81		56,874.38	
	010-475-204	WORKERS COMPENSATION	4,902.43	4,902.43		4,510.33	
	010-475-206	UNEMPLOYMENT INSURANCE	1,253.76	1,253.76		901.92	
		<b>Sub-Total : Personnel</b>	<b>787,905.42</b>	<b>787,905.42</b>		<b>814,216.45</b>	
		010-475-315	OFFICE SUPPLIES	12,000.00	12,000.00		15,000.00
		010-475-317	TRIAL SUPPLIES/EXPENSES	6,500.00	6,500.00		7,000.00
		010-475-330	FURNISHED TRANSPORTATION	7,500.00	7,500.00		8,500.00
		010-475-390	SUBSCRIPTIONS	2,500.00	2,500.00		2,500.00
		010-475-400	SPECIAL PROSECUTION - PENRY	25,000.00	0.00		0.00
		010-475-401	ON-LINE RESEARCH	4,000.00	4,000.00		4,000.00
	010-475-405	SPECIAL PROSECUTION - ROBERTS	0.00	0.00		0.00	
	010-475-406	APPELLATE EXPENSES	12,000.00	11,789.00		12,000.00	
	010-475-423	MOBILE PHONES / PAGER	1,000.00	1,000.00		1,500.00	

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
Co. Auditor	010-475-427	TRAVEL/TRAINING	11,000.00	11,000.00		15,000.00
	010-475-475	DETCOG GRANT LOCAL MATCH	0.00	0.00		0.00
	010-475-481	FEES/ DUES	2,500.00	2,711.00		3,500.00
	010-475-490	MISCELLANEOUS	6,500.00	9,985.62	\$1,536.72 was a corrective entry for refund of pymt of Veh. Tax/Reg. (Rev.#2008-13)	11,500.00
	010-475-491	FEMA REIMBURSEMENT		0.00		
		<b>Sub-Total : Operating</b>	<b>90,500.00</b>	<b>68,985.62</b>		<b>80,500.00</b>
	010-475-572	FURNISHINGS & EQUIPMENT	6,950.00	6,950.00		3,500.00
	010-475-573	CAPITAL OUTLAYS		23,087.88		
		<b>Sub-Total : Capital Outlay</b>	<b>6,950.00</b>	<b>30,037.88</b>		<b>3,500.00</b>
		<b>*EXP. SUMMARY - DISTRICT ATTY</b>	<b>885,355.42</b>	<b>886,928.92</b>		<b>898,216.45</b>
	010-495-102	SALARY- AUDITOR	56,780.08	56,780.08		58,199.58
	010-495-105	SALARIES	116,070.80	116,070.80	Includes 2.5% COL & 1 - new Asst. Auditor	119,972.57
	010-495-108	SALARIES / PART-TIME	8,000.00	8,000.00		0.00
	010-495-200	LONGEVITY PAY	660.00	660.00		960.00
	010-495-201	SOCIAL SECURITY	14,181.63	14,181.63		14,029.26
	010-495-202	COUNTY GROUP INSURANCE	34,683.60	34,683.60		34,683.60
	010-495-203	RETIREMENT	16,294.97	16,294.97		17,146.88
	010-495-204	WORKERS COMPENSATION	564.10	564.10		446.08
	010-495-206	UNEMPLOYMENT INSURANCE	407.84	407.84		275.08
010-495-225	TRAVEL ALLOWANCE	3,869.91	3,869.91		4,256.90	
	<b>Sub-Total : Personnel</b>	<b>251,512.93</b>	<b>251,512.93</b>		<b>249,969.95</b>	
010-495-315	OFFICE SUPPLIES	6,500.00	6,500.00		6,500.00	
010-495-390	SUBSCRIPTIONS	300.00	300.00		300.00	
010-495-410	FXD ASSET CONTRACT SERVICES	0.00	0.00		0.00	
010-495-415	GASB 34 Infrastructure	0.00	0.00		0.00	
010-495-423	MOBILE PHONE	0.00	0.00		0.00	
010-495-427	TRAVEL/ TRAINING	6,000.00	6,000.00		6,000.00	
010-495-440	OUTSIDE CONTRACT SERVICES	0.00	0.00		0.00	
010-495-463	STORAGE LEASE	1,680.00	1,680.00	(2) 10X20 UNITS @ \$70/MO/EA	1,680.00	
010-495-480	BONDS/ LIABILITY INSURANCE	400.00	400.00		400.00	
010-495-481	DUES	400.00	400.00		400.00	
	<b>Sub-Total : Operating</b>	<b>15,280.00</b>	<b>15,280.00</b>		<b>15,280.00</b>	
010-495-572	OFFICE EQUIPMENT/FURNISHINGS	0.00	0.00		1,500.00	
	<b>Sub-Total : Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>		<b>1,500.00</b>	
	<b>*EXP. SUMMARY - CO. AUDITOR</b>	<b>266,792.93</b>	<b>266,792.93</b>		<b>266,749.95</b>	
Co. Treasurer	010-497-101	SALARY -TREASURER	44,603.62	44,603.62		45,718.72
	010-497-105	SALARIES	44,693.31	44,693.31	Increasing 1/2 of FT shared w/ HR to 1- FT in Treasurer's Office	57,877.44
	010-497-108	SALARIES / PART-TIME	1,367.16	1,367.16		1,401.34
	010-497-200	LONGEVITY PAY	1,680.00	1,680.00		1,860.00
	010-497-201	SOCIAL SECURITY	7,798.76	7,798.76		8,174.60
	010-497-202	GROUP INSURANCE	17,341.80	17,341.80		20,810.16
	010-497-203	RETIREMENT	8,960.93	8,960.93		9,991.18
	010-497-204	WORKERS COMPENSATION	310.21	310.21		259.92
	010-497-206	UNEMPLOYMENT INSURANCE	123.77	123.77		90.00
				0.00		
		<b>Sub-Total : Personnel</b>	<b>126,879.56</b>	<b>126,879.56</b>		<b>146,183.36</b>
	010-497-315	OFFICE SUPPLIES	4,625.00	4,625.00		4,625.00
	010-497-423	MOBILE PHONE	0.00	0.00		0.00
	010-497-427	TRAVEL/ TRAINING	2,500.00	2,500.00		2,500.00
	010-497-480	BONDS	225.00	225.00		
	010-497-481	DUES	175.00	175.00		175.00
		<b>Sub-Total : Operating</b>	<b>7,525.00</b>	<b>7,525.00</b>		<b>7,300.00</b>
	010-497-572	OFFICE EQUIPMENT	0.00	0.00	laser printer to be BID IN BULK purchase through Data Processing	1,250.00
		<b>Sub-Total : Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>		<b>1,250.00</b>
	<b>*EXP. SUMMARY - CO. TREASURER</b>	<b>134,404.56</b>	<b>134,404.56</b>		<b>154,733.36</b>	
Tax Assessor Collector	010-499-101	SALARY- TAX ASSESS/ COLLECTOR	44,603.62	44,603.62		45,718.72
	010-499-105	SALARIES	330,586.60	330,586.60		339,334.38

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
	010-499-108	SALARIES / PART-TIME	1,601.53	1,601.53		1,641.57
	010-499-200	LONGEVITY PAY	7,500.00	7,500.00		8,160.00
	010-499-201	SOCIAL SECURITY	29,398.32	29,398.32		30,124.07
	010-499-202	GROUP INSURANCE	97,114.08	97,114.08		97,114.08
	010-499-203	RETIREMENT	33,779.24	33,779.24		36,818.30
	010-499-204	WORKERS COMPENSATION	1,169.36	1,169.36		957.84
	010-499-206	UNEMPLOYMENT INSURANCE	744.67	744.67		520.29
				0.00		
		<b>Sub-Total : Personnel</b>	<b>546,497.42</b>	<b>546,497.42</b>		<b>560,389.25</b>
	010-499-315	OFFICE SUPPLIES	6,475.00	7,096.56		7,500.00
	010-499-330	FURNISHED TRANSPORTATION	800.00	1,191.00		1,000.00
	010-499-423	MOBILE PHONE	0.00	0.00		0.00
	010-499-427	TRAVEL/ TRAINING	2,800.00	2,800.00		3,000.00
	010-499-481	DUES / BONDS	1,750.00	1,750.00		1,960.00
	010-499-484	CH19 VOTER REGISTRATION	2,000.00	8,000.00		10,000.00
	010-499-487	TAX STATEMENT EXPENSE	41,000.00	41,362.17		33,000.00
	010-499-495	BANK FEES	0.00	0.00		0.00
		<b>Sub-Total : Operating</b>	<b>54,825.00</b>	<b>62,199.73</b>		<b>56,460.00</b>
	010-499-572	OFFICE EQUIPMENT	3,000.00	3,000.00	Requested for Vehicle Inventory Tax (Special) Budget	3,000.00
	010-499-573	CAPITAL OUTLAY	0.00	0.00	Installation of Security alarms (buttons) buttons	1,000.00
		<b>Sub-Total : Capital Outlay</b>	<b>3,000.00</b>	<b>3,000.00</b>		<b>4,000.00</b>
		<b>*EXP. SUMMARY- TAX ASSESS/ COLI</b>	<b>604,322.42</b>	<b>611,697.15</b>		<b>620,849.25</b>
<b>Delinquent Tax Collection</b>	010-501-105	SALARIES	104,373.98	104,373.98		106,983.33
	010-501-200	LONGEVITY PAY	2,460.00	2,460.00		2,580.00
	010-501-201	SOCIAL SECURITY	8,172.80	8,172.80		8,381.59
	010-501-202	GROUP INSURANCE	20,810.16	20,810.16		20,810.16
	010-501-203	RETIREMENT	9,390.71	9,390.71		10,244.17
	010-501-204	WORKERS COMPENSATION	325.09	325.09		266.51
	010-501-206	UNEMPLOYMENT INSURANCE	235.03	235.03		164.34
		<b>Sub-Total : Personnel</b>	<b>145,767.76</b>	<b>145,767.76</b>	AUDITOR BILLS FOR REIMBURSEMENT TO 010-342-550	<b>149,430.11</b>
	010-501-315	OFFICE SUPPLIES	3,000.00	3,000.00		3,000.00
	010-501-420	TELEPHONE	1,440.00	1,440.00	AUDITOR - expense (est.) \$136.44/mo of Liv. Telephone bill to this line (reimbursed by Linebarger) CHECK previous note on Telecom expense of 4 lines @ \$30/mo. ea. to see if included or additional * per Peggy 8/25/08 NO TeleCom	1,637.00
	010-501-423	Mobile Phones / Pagers	0.00	0.00		0.00
	010-501-427	Travel/Training	2,800.00	2,800.00		2,900.00
	010-501-460	LEASE/RENT	0.00	0.00		0.00
	010-501-481	DUES	120.00	120.00		120.00
		<b>Sub-Total : Operating</b>	<b>7,360.00</b>	<b>7,360.00</b>	AUDITOR BILLS FOR REIMBURSEMENT TO 010-342-549	<b>7,657.00</b>
	010-501-572	OFFICE EQUIP/FURNISHINGS	3,000.00	3,000.00		3,000.00
		<b>Sub-Total : Capital Outlay</b>	<b>3,000.00</b>	<b>3,000.00</b>	AUDITOR BILLS FOR REIMBURSEMENT TO 010-342-549	<b>3,000.00</b>
		<b>*EXP. SUMMARY- DELQ. TAX</b>	<b>156,127.76</b>	<b>156,127.76</b>	AUDITOR - Request reimb. from Linebarger for total expended	<b>160,087.11</b>
<b>Data Processing</b>	010-503-105	SALARIES	81,667.75	81,667.75		83,709.44
	010-503-200	LONGEVITY PAY	2,100.00	2,100.00		2,160.00
	010-503-201	SOCIAL SECURITY	6,408.23	6,408.23		6,569.01
	010-503-202	GROUP INSURANCE	13,873.44	13,873.44		13,873.44
	010-503-203	RETIREMENT	7,363.19	7,363.19		8,028.79
	010-503-204	WORKERS COMPENSATION	1,028.45	1,028.45		883.52
	010-503-206	UNEMPLOYMENT INSURANCE	184.29	184.29		128.80
		<b>Sub-Total : Personnel</b>	<b>112,625.35</b>	<b>112,625.35</b>		<b>115,353.01</b>
	010-503-315	OFFICE SUPPLIES	1,000.00	1,000.00		1,000.00
	010-503-330	FURNISHED TRANSPORTATION	500.00	500.00		500.00
	010-503-352	COMPUTER EXPENSE/ SUPPLIES	17,000.00	17,000.00	Disposable supplies, Parts, etc.	9,000.00
	010-503-410	CONTRACT SERVICES	10,000.00	10,000.00	Network Config. - Tekom Consulting and other contract services, Doc Star retrieval	10,000.00
	010-503-423	Mobile Phones / Pagers	1,406.00	1,406.00	Cell phone for Computer Spec @\$45/mo and Mngr's pager @\$15.45/mo	750.00
	010-503-427	TRAVEL/ TRAINING	3,000.00	3,000.00		3,000.00
	010-503-428	CIRA WEBSITE SERVICES	500.00	500.00	\$240 for posting management & \$240 for e-mail addresses (\$10/mo/10ea	500.00
	010-503-429	CIRA SOFTWARE PROGRAM			.001 of General Fund Revenue	15,213.73

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
	010-503-452	COMPUTER MAINTENANCE/ EXPENSES	141,847.00	141,847.00	(09) NetDat \$96,618 (-\$17,656 JP in 013 Tech Fund) plus \$5K Hdw.Maint+GL1328 \$7K RVI/ Mugshot - EZAccess \$6,930 (Tax A/C) - Tek-Com(AS400 only) \$637/mo or \$7,644 - Telecom Supply \$2,484 DSL backup Courthouse&SO - Liv. Telephone Dark Fiber \$5,400 - First Net Security (firewalls) \$4,550 - Mentalix (SO)\$3,465 - IBM (SO) \$621 - CDWG (AntiVirus) \$3k	125,057.00
		<b>Sub-Total : Operating</b>	<b>175,253.00</b>	<b>175,253.00</b>		<b>165,020.73</b>
	010-503-571	AS-400 Addl. Equipment	0.00	0.00	Extended warranty purchase in March 09 for 2yr remainder of AS400 payout	18,500.00
	010-503-572	OFFICE EQUIPMENT	0.00	0.00		0.00
	010-503-573	CAPITAL OUTLAY PURCHASES	0.00	79,994.86	see Capital listing for Network Enhancements	0.00
		<b>Sub-Total : Capital Outlay</b>	<b>0.00</b>	<b>79,994.86</b>		<b>18,500.00</b>
		<b>*EXP. SUMMARY - DATA PROCESS</b>	<b>287,878.35</b>	<b>367,873.21</b>		<b>298,873.74</b>
Maintenance / Custodial	010-510-105	SALARIES	64,659.84	64,659.84		66,276.34
	010-510-108	SALARIES / PART-TIME	0.00	0.00		0.00
	010-510-200	LONGEVITY PAY	1,260.00	1,260.00		1,260.00
	010-510-201	SOCIAL SECURITY	5,042.87	5,042.87		5,166.53
	010-510-202	GROUP INSURANCE	20,810.16	20,810.16		20,810.16
	010-510-203	RETIREMENT	5,794.35	5,794.35		6,314.65
	010-510-204	WORKERS COMPENSATION	3,283.53	3,283.53		2,817.99
	010-510-206	UNEMPLOYMENT INSURANCE	145.02	145.02		101.30
		<b>Sub-Total : Personnel</b>	<b>100,995.78</b>	<b>100,995.78</b>		<b>102,746.97</b>
	010-510-300	UNIFORMS /DOOR MATS	2,450.00	2,450.00		2,800.00
	010-510-315	OFFICE SUPPLIES	250.00	250.00		250.00
	010-510-330	FURNISHED TRANSPORTATION	3,500.00	3,500.00		3,500.00
	010-510-332	SUPPLIES/ REPAIRS - CUSTODIAL	35,000.00	35,000.00		35,000.00
	010-510-335	PEST CONTROL	0.00	0.00	SEE MAINTENANCE ENGINEERING	0.00
	010-510-423	MOBILE PHONE/ PAGER	1,200.00	1,200.00		1,400.00
	010-510-427	TRAVEL/ TRAINING	1,000.00	1,000.00		1,000.00
		<b>Sub-Total : Operating</b>	<b>43,400.00</b>	<b>43,400.00</b>		<b>43,950.00</b>
	010-510-573	CAPITAL OUTLAY PURCHASES	?	20,425.00	Commercial truf equipment M48-KW - (per JPT: Gravely or ExMark	6,000.00
		<b>Sub-Total : Capital Outlay</b>	<b>0.00</b>	<b>20,425.00</b>		<b>6,000.00</b>
		<b>*EXP. SUMMARY - MAINT./CUSTODIA</b>	<b>144,395.78</b>	<b>164,820.78</b>		<b>152,696.97</b>
Maintenance / Engineering	010-511-105	SALARIES	175,334.01	175,334.01	(1) NEW F/T Asst. Maint. Tech @ 12/1	201,896.55
	010-511-108	SALARIES / PART-TIME	0.00	0.00		0.00
	010-511-200	LONGEVITY PAY	1,080.00	1,080.00		1,380.00
	010-511-201	SOCIAL SECURITY	13,495.67	13,495.67		15,550.66
	010-511-202	GROUP INSURANCE	41,620.32	41,620.32		48,557.04
	010-511-203	RETIREMENT	15,506.79	15,506.79		19,006.36
	010-511-204	WORKERS COMPENSATION	6,116.17	6,116.17		6,296.09
	010-511-206	UNEMPLOYMENT INSURANCE	388.11	388.11		304.91
		<b>Sub-Total : Personnel</b>	<b>253,541.08</b>	<b>253,541.08</b>		<b>292,991.60</b>
	010-511-300	UNIFORMS	1,500.00	1,500.00		2,500.00
	010-511-315	OFFICE SUPPLIES	1,200.00	1,200.00		1,500.00
	010-511-330	FURNISHED TRANSPORTATION	18,500.00	26,100.00		30,000.00
	010-511-335	PEST CONTROL	6,000.00	6,000.00		6,600.00
	010-511-423	MOBILE PHONE/ PAGER	3,000.00	3,000.00		3,600.00
	010-511-427	TRAVEL/ TRAINING	2,500.00	2,500.00		2,500.00
	010-511-450	REPAIR/ REPLACEMENT - BUILDINGS	142,770.00	141,822.50		177,500.00
	010-511-451	MAINTENANCE INSPECTIONS	9,500.00	11,900.00	Safety Inspec & Fire Exting all building & vehicles and (Courthouse basement) Fire Alarm Maint @\$27/mo=\$324 + Fire Alarm Inspec. @\$360/yr	13,684.00
	010-511-452	SUPPLIES/ REPAIRS - OFFICE EQPT	21,500.00	19,100.00		7,000.00
	010-511-454	AUTOMOTIVE MAINTENANCE	8,625.00	9,625.00		12,000.00
NEW	010-511-460	BUILDING SIGNAGE			For general & routine building signage other than road signs	2,500.00
		<b>Sub-Total : Operating</b>	<b>215,095.00</b>	<b>222,747.50</b>		<b>259,384.00</b>
	010-511-573	CAPITAL OUTLAY PURCHASES	0.00	23,957.00	Vehicle for proposed Maintenance Tech position	24,000.00
	010-511-574	CAPITAL OUTLAY BUILDINGS	0.00	126,127.75	UTMB storage building quote from O.C. Brooks Roofing	8,475.00
		<b>Sub-Total : Capital Outlay</b>	<b>0.00</b>	<b>150,084.75</b>		<b>32,475.00</b>
		<b>*EXP. SUMMARY - MAINT./ENGINEER</b>	<b>468,636.08</b>	<b>626,373.33</b>		<b>584,850.60</b>
Jail	010-512-105	SALARIES	848,120.75	848,120.75	Includes Inmate Workcrew positions - moved from R&B Adm.	935,455.33
	010-512-108	SALARIES / PART-TIME	10,250.00	10,250.00		10,506.25

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
	010-512-120	CERTIFICATE PAY	6,600.00	6,600.00		7,200.00
	010-512-150	Juvenile Transport	3,512.18	3,512.18		3,599.98
	010-512-200	LONGEVITY PAY	4,920.00	4,920.00		5,880.00
	010-512-201	SOCIAL SECURITY	66,815.32	66,815.32		73,642.08
	010-512-202	COUNTY GROUP INSURANCE	215,038.32	215,038.32		228,911.76
	010-512-203	RETIREMENT	76,742.61	76,742.61		90,006.99
	010-512-204	WORKERS COMPENSATION	29,924.43	29,924.43		29,277.47
	010-512-206	UNEMPLOYMENT INSURANCE	1,921.49	1,921.49		1,443.96
		<b>Sub-Total : Personnel</b>	<b>1,263,845.11</b>	<b>1,263,845.11</b>		<b>1,385,923.82</b>
	010-512-300	UNIFORMS	5,000.00	5,000.00		5,000.00
	010-512-315	OFFICE SUPPLIES	5,000.00	4,801.25		7,500.00
	010-512-330	FUEL & OIL	0.00	0.00	INCLUDED IN S.O. EXPENSE	0.00
	010-512-333	GROCERIES	125,637.50	123,340.23		140,637.50
	010-512-334	JAIL PAPER/SUNDRY SUPPLIES	20,000.00	16,119.33		20,000.00
	010-512-342	LAUNDRY SUPPLIES	5,000.00	3,412.54		6,500.00
	010-512-391	MEDICAL SERVICES - IN COUNTY	60,000.00	93,361.25	includes Ameritech (Med. Waste) @\$300 & other Dr. charges	60,000.00
	010-512-392	MEDICAL SUPPLIES - IN COUNTY	5,000.00	5,000.00		5,000.00
	010-512-393	MEDICAL SUPP/SERV - OUT OF COUN	30,000.00	500.00		30,000.00
	010-512-405	MEDICAL- DOCTORS/ NURSES	44,400.00	44,400.00	Dr. Luna contract ONLY @ \$4,700/mo.	56,400.00
	010-512-426	TRAVEL - TRANSPORT PRISONER	15,000.00	16,289.58		20,490.00
	010-512-427	TRAVEL/TRAINING	4,500.00	4,500.00		7,700.00
	010-512-428	Emergency Transport/Prisoner	0.00	0.00		0.00
	010-512-440	CONTRACT INMATE HOUSING	330,000.00	335,631.00	COUNTY JUDGE WILL VOUCHER (per Sheriff)	330,000.00
	010-512-453	EQUIPMENT REPAIRS	7,500.00	4,811.35		7,500.00
NEW	010-512-456	INMATE WORKCREW EXPENSE			(trash bags,drinks in Env. Enf) This line for parts/repair/etc. (fuel incl in SO increase)	3,500.00
	010-512-490	MISCELLANEOUS	5,000.00	21,444.94		5,000.00
	010-512-491	INMATE (supplies)	10,000.00	10,000.00		18,500.00
	010-512-492	COMMISSARY FUNDS	0.00	0.00		0.00
	010-512-495	ALARM SYSTEM	6,800.00	1,059.22	FY2008 Request reflects duplicate charge for Live Scan Maintenance (Mentalix-\$3,400) which has been budgeted in 010-503-452 since contracting. Fire suppression budgeted in Maint. Eng.	0.00
		<b>Sub-Total : Operating</b>	<b>678,837.50</b>	<b>689,670.69</b>		<b>723,727.50</b>
	010-512-571	CAPITAL OUTLAY - BUI	0.00	0.00		0.00
	010-512-572	OFFICE FURNISHINGS/ EQUIPMENT	0.00	0.00		0.00
	010-512-573	CAPITAL OUTLAY	4,608.98	4,608.98	??	
	010-512-574	JAIL BEDDING ETC.	2,025.00	2,025.00		2,025.00
	010-512-575	VEHICLES	0.00	0.00		0.00
		<b>Sub-Total : Capital Outlay</b>	<b>6,633.98</b>	<b>6,633.98</b>		<b>2,025.00</b>
		<b>*EXP. SUMMARY - JAIL</b>	<b>1,949,316.59</b>	<b>1,960,149.78</b>		<b>2,111,676.32</b>
VFD	010-543-480	FIRE DEPT - TRAINING FIELD	6,500.00	6,500.00	NO CHANGE	6,500.00
	010-543-330	FUEL/OIL COMMAND VEHICLE	1,000.00	1,000.00	NO CHANGE	1,000.00
	010-543-485	TRAINING	10,000.00	10,000.00	\$1K per Dept (11) available based on training documentation	11,000.00
	010-543-487	FIRE DEPARTMENTS	93,513.01	93,513.01	Proposed : Adding 10% to each	102,864.31
	010-543-690	LIV-ANNUAL FIREFIGHTING AGREEM	34,100.00	34,100.00	Proposed : Adding 10%	37,510.00
	010-543-695	VFD BRUSH TRUCKS - LOCAL MATCH		11,551.00	None Scheduled for Grant purchase	
		<b>Sub-Total : Operating</b>	<b>145,113.01</b>	<b>156,664.01</b>		<b>158,874.31</b>
		<b>*EXP. SUMMARY - VOL. FIRE DEPTS</b>	<b>145,113.01</b>	<b>156,664.01</b>		<b>158,874.31</b>
Constable 1	010-551-101	SALARIES	14,677.69	14,677.69		15,044.63
	010-551-200	LONGEVITY PAY	180.00	180.00		240.00
	010-551-201	SOCIAL SECURITY	1,136.61	1,136.61		1,169.27
	010-551-202	GROUP INSURANCE	6,936.72	6,936.72		6,936.72
	010-551-203	RETIREMENT	1,305.99	1,305.99		1,429.11
	010-551-204	WORKERS COMPENSATION	934.62	934.62	Also includes reserves calc. per TAC at \$5,200 base /100 x LE rate x discs - for FY08, HB2667 effec. 1/1/08, so rate figured @ \$183/resv/yr (9mo. Only)	889.35
	010-551-206	UNEMPLOYMENT INSURANCE	0.00	0.00		0.00
	010-551-225	TRAVEL ALLOWANCE	0.00	0.00	Included in Salary	0.00
		<b>Sub-Total : Personnel</b>	<b>25,171.63</b>	<b>25,171.63</b>		<b>25,709.09</b>
	010-551-300	UNIFORMS		0.00		300.00
	010-551-315	OFFICE SUPPLIES	4,500.00	4,500.00	OPERATING	4,500.00

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	010-551-330	FURNISHED TRANSPORTATION	5,000.00	11,585.94	Y08 incl. Insurance claim pymt.) Expenses for County Vehicle	10,000.00
	010-551-423	MOBILE PHONE/PAGER	0.00	0.00		0.00
	010-551-427	TRAVEL / TRAINING	1,000.00	1,000.00		1,000.00
	010-551-480	BONDS	150.00	150.00	Constable bonds expire Dec. 2008 3 reserves @ \$50/yr	150.00
	010-551-490	OPERATING EXPENDITURE		0.00		
		<b>Sub-Total : Operating</b>	<b>10,650.00</b>	<b>17,235.94</b>		<b>15,950.00</b>
		VEHICLE	0.00	0.00		0.00
	010-551-572	RADIO / OFFICE EQUIPMENT	0.00	0.00		0.00
		<b>Sub-Total : Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
		<b>* EXP. SUMMARY - CONSTBL, PCT. 1</b>	<b>35,821.63</b>	<b>42,407.57</b>		<b>41,659.09</b>
<b>Constable 2</b>	010-552-101	SALARIES	14,677.69	14,677.69	Requesting Constable increase & F/T Deputy Constable	15,044.63
					Requesting F/T Deputy Constable	
	010-552-200	LONGEVITY PAY	480.00	480.00		540.00
	010-552-201	SOCIAL SECURITY	1,159.56	1,159.56		1,192.22
	010-552-202	GROUP INSURANCE	6,936.72	6,936.72	1.00	6,936.72
	010-552-203	RETIREMENT	1,332.36	1,332.36		1,457.16
	010-552-204	WORKERS COMPENSATION	945.18	945.18	Also includes reserves calc. per TAC at \$5,200 base /100 x LE rate x discs - for FY08, HB2667 effec. 1/1/08, so rate figured @ \$183/resv/yr (9mo. Only)	898.73
	010-552-206	UNEMPLOYMENT INSURANCE	0.00	0.00		0.00
	010-552-225	TRAVEL ALLOWANCE	0.00	0.00	Included in Salary	0.00
		<b>Sub-Total : Personnel</b>	<b>25,531.51</b>	<b>25,531.51</b>		<b>26,069.47</b>
	010-552-300	UNIFORMS	900.00	900.00		900.00
	010-552-315	OFFICE SUPPLIES	1,250.00	1,250.00	Request includes \$3,780 for tech upgrades in JP Court - see JP Technology Fund	1,250.00
	010-552-330	FURNISHED TRANSPORTATION	5,000.00	5,490.00	Y08 incl. Insurance claim pymt.) Expenses for County Vehicle	10,000.00
	010-552-423	MOBILE PHONE / PAGERS	2,500.00	2,500.00		2,500.00
	010-552-427	TRAVEL / TRAINING	2,000.00	2,000.00		2,000.00
				0.00		
	010-552-480	BONDS	478.00	478.00	Constable bonds expire Dec. 2008 FY07 budget for 3 reserves @ \$50/yr	478.00
		<b>Sub-Total : Operating</b>	<b>12,128.00</b>	<b>12,618.00</b>		<b>17,128.00</b>
		VEHICLE		34,288.00		
	010-552-572	RADIO / OFFICE EQUIPMENT	1,000.00	1,000.00		1,000.00
		<b>Sub-Total : Capital Outlay</b>	<b>1,000.00</b>	<b>35,288.00</b>		<b>1,000.00</b>
		<b>* EXP. SUMMARY - CONSTBL, PCT. 2</b>	<b>38,659.51</b>	<b>73,437.51</b>		<b>44,197.47</b>
<b>Constable 3</b>	010-553-101	SALARIES	14,677.69	14,677.69		15,044.63
		Part-Time				
	010-553-200	LONGEVITY PAY	900.00	900.00		960.00
	010-553-201	SOCIAL SECURITY	1,191.69	1,191.69		1,224.35
	010-553-202	GROUP INSURANCE	6,936.72	6,936.72	1.00	6,936.72
	010-553-203	RETIREMENT	1,369.28	1,369.28		1,496.43
	010-553-204	WORKERS COMPENSATION	959.96	959.96	Also includes reserves calc. per TAC at \$5,200 base /100 x LE rate x discs - for FY08, HB2667 effec. 1/1/08, so rate figured @ \$183/resv/yr (9mo. Only)	911.85
	010-553-206	UNEMPLOYMENT INSURANCE	0.00	0.00		0.00
	010-553-225	TRAVEL ALLOWANCE	0.00	0.00	Included in Salary	0.00
		<b>Sub-Total : Personnel</b>	<b>26,035.34</b>	<b>26,035.34</b>		<b>26,573.99</b>
	010-553-300	UNIFORMS	1,000.00	560.25		1,200.00
	010-553-315	OFFICE SUPPLIES	822.00	2,297.72	OPERATING	1,000.00
	010-553-330	FURNISHED TRANSPORTATION	5,000.00	4,889.14	Expenses for County Vehicle: offset fuel/tires/maint.	8,500.00
	010-553-423	MOBILE PHONE/PAGER	1,500.00	1,500.00		1,500.00
	010-553-427	TRAVEL / TRAINING	1,500.00	574.89		1,500.00
	010-553-480	BONDS	150.00	150.00	Constable bonds expire Dec. 2008 FY09 budget for 2 reserves @ \$50/yr	100.00
		<b>Sub-Total : Operating</b>	<b>9,972.00</b>	<b>9,972.00</b>		<b>13,800.00</b>
		VEHICLE	0.00	0.00		0.00
	010-553-572	RADIO / OFFICE EQUIPMENT	0.00	0.00		0.00
		<b>Sub-Total : Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
		<b>* EXP. SUMMARY - CONSTBL, PCT.3</b>	<b>36,007.34</b>	<b>36,007.34</b>		<b>40,373.99</b>
<b>Constable 4</b>	010-554-101	SALARIES	14,677.69	14,677.69		15,044.63
		Salaries Part-Time	0.00			0.00
	010-554-200	LONGEVITY PAY	900.00	900.00		960.00



FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
	010-554-201	SOCIAL SECURITY	1,191.69	1,191.69		1,224.35
	010-554-202	GROUP INSURANCE	6,936.72	6,936.72	1.00	6,936.72
	010-554-203	RETIREMENT	1,369.28	1,369.28		1,496.43
	010-554-204	WORKERS COMPENSATION	685.46	685.46	Also includes reserves calc. per TAC at \$5,200 base /100 x LE rate x discs - for FY08, HB2667 effec. 1/1/08, so rate figured @ \$183/resv/yr (9mo. Only)	637.35
	010-554-206	UNEMPLOYMENT INSURANCE	0.00	0.00		0.00
	010-554-225	TRAVEL ALLOWANCE	0.00	0.00	Included in Salary	0.00
	<b>Sub-Total : Personnel</b>		<b>25,760.84</b>	<b>25,760.84</b>		<b>26,299.49</b>
	010-554-315	OFFICE SUPPLIES	1,900.00	3,645.14		2,000.00
	010-551-330	FURNISHED TRANSPORTATION	5,000.00	5,000.00	Expenses for County Vehicle: offset fuel/tires/maint	8,000.00
	010-554-423	MOBILE PHONE	600.00	600.00		600.00
	010-554-427	TRAVEL / TRAINING	2,000.00	254.86		2,000.00
	010-554-480	BONDS	150.00	150.00	Constable bonds expire Dec. 2008 FY07 budget for 3 reserves @ \$50/yr	150.00
	010-554-558	FILING FEE EXPENDITURE	0.00	0.00		0.00
	<b>Sub-Total : Operating</b>		<b>9,650.00</b>	<b>9,650.00</b>		<b>12,750.00</b>
		VEHICLE	0.00	0.00		0.00
	010-554-572	RADIO / OFFICE EQUIPMENT	0.00	0.00		0.00
	<b>Sub-Total : Capital Outlay</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
	<b>* EXP. SUMMARY - CONSTBL, PCT. 4</b>		<b>35,410.84</b>	<b>35,410.84</b>		<b>39,049.49</b>
<b>Sheriff's Dept.</b>	010-560-101	SALARY- SHERIFF	44,603.62	44,603.62		45,718.72
	010-560-103	CELL PHONE ALLOWANCE - SHERIFF	850.00	850.00	to be issued @32.69/payroll	24,730.00
	010-560-104	STEP GRANT SALARIES		53,393.46	Benefits included in lines, below - Total Labor Costs = \$62,883.43 per grant	52,266.50
	010-560-105	SALARIES	1,575,337.79	1,559,337.79		1,614,721.23
	010-560-106	TRA OVERTIME SALARIES	200,000.00	200,000.00		200,000.00
	010-560-108	SALARIES / PART-TIME	33,546.46	49,546.46		34,385.12
	010-560-120	CERTIFICATE PAY	19,200.00	19,200.00		22,800.00
	010-560-200	LONGEVITY PAY	12,900.00	12,900.00		14,280.00
	010-560-201	SOCIAL SECURITY	145,737.53	146,145.98		155,081.15
	010-560-202	GROUP INSURANCE	346,836.00	346,836.00		346,836.00
	010-560-203	RETIREMENT	167,455.28	167,455.28		189,543.63
	010-560-204	WORKERS COMPENSATION	56,459.28	58,247.54	Also includes reserves calc. per TAC at \$5,200 base /100 x LE rate x discs - for FY08, HB2667 effec. 1/1/08, so rate figured @ \$183/resv/yr (9mo. Only)	54,883.71
	010-560-206	UNEMPLOYMENT INSURANCE	4,049.77	4,051.10		2,906.13
	010-560-225	TRAVEL ALLOWANCE	18,627.87	18,627.87		19,093.57
	<b>Sub-Total : Personnel</b>		<b>2,625,603.58</b>	<b>2,681,195.08</b>		<b>2,777,245.77</b>
	010-560-300	UNIFORMS	27,000.00	24,785.90		27,000.00
	010-560-315	OFFICE SUPPLIES	12,000.00	12,675.00		12,000.00
	010-560-330	FUEL & OIL	172,000.00	255,229.17	\$260,500 request + \$6K Inmate Workcrew + bal. of \$3,122 new funding not distrib.	269,622.00
<b>NEW</b>	010-560-331	STEP - Travel/Fuel			Includes Local Match Amount of \$7,800	14,329.00
<b>NEW</b>	010-560-332	STEP - Supplies				600.00
	010-560-336	FINGERPRINT SUPPLIES/ EQUIP	2,500.00	2,500.00		2,500.00
	010-560-337	HAZ-MAT MONIES/EQUIPMENT	0.00	0.00		0.00
	010-560-341	FILM/PHOTOS	3,500.00	3,500.00		3,500.00
	010-560-354	TIRE/TUBES	15,000.00	15,000.00		26,250.00
	010-560-360	Polk County Crime	0.00	0.00		0.00
	010-560-367	SPECIAL MONIES- SHERIFF	0.00	0.00	Workshop draft included \$174K new funds - SO/Jail has distrib. to budget line items	
	010-560-391	SHELTER REPLACEMENT EXPENSES	18,000.00	12.22	Elevated roof - Kennels	18,000.00
	010-560-392	ANIMAL SHELTER	20,000.00	20,000.00		20,000.00
	010-560-393	LAW ENFORCEMENT SUPPLIES	27,000.00	37,117.86	includes est. for sexual assault kits reimbursed to 010-342-571	37,500.00
	010-560-394	DRUG DOG EXPENSE/SUPPLIES	4,500.00	4,500.00		4,500.00
	010-560-395	TRAINING AIDS/SUPPLIES	10,000.00	10,000.00	Training Aids for TCLEOSE approved training	10,000.00
	010-560-400	Texas Statewide Vine Project	17,925.00	17,925.00		17,925.00
	010-560-422	RADIO/COMMUNICATION	4,000.00	4,000.00		7,000.00
	010-560-423	MOBILE PHONES/PAGERS	22,499.58	22,499.58	(26 Pagers @ 7.83/mo ea. = 203.58/mo. - 2,243/yr)	7,100.00
	010-560-427	TRAVEL/TRAINING	25,000.00	29,149.27		30,000.00
	010-560-428	INVESTIGATOR SPECIAL TRAINING	0.00	5,421.04	Expense contingent on receipt of revenue budgeted in 010-342-605	5,000.00
	010-560-450	INSURANCE REIMB. - AUTO REPAIR	0.00	15,641.75	Amend for payment of repairs made with insurance claims payments	0.00
	010-560-454	VEHICLE REPAIR	35,000.00	35,000.00	Repair to vehicles not covered by insurance	40,000.00
	010-560-463	TOWER RENT	3,840.00	3,840.00	SamRayb.(Corrg)\$164/mo - SHECO(Liv.) @ \$156/mo - SHECO(Liberty)\$check	3,840.00
	010-560-480	BONDS/LIABILITY INSURANCE	31,000.00	31,000.00	Reserve Dep Bonds = 20 @ \$50 ea - LEL per TAC est. 7/30/08 based on number staff & reserves FY08 prem \$47,480 Est. FY09 \$48K less \$23,273 credit	25,750.00
	010-560-490	Miscellaneous	11,500.00	11,562.41	\$1,500 Training Providers License - other \$10K contingent on receipt of addtl' rev. in 010-367-135 prev amended	11,500.00
	010-560-555	LLEBG Training/Adm.	7,504.21	7,504.21		

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
<b>Sub-Total : Operating</b>			<b>469,768.79</b>	<b>568,863.41</b>		<b>593,916.00</b>
	010-560-571	HOMELAND SECURITY		31,500.00		
	010-560-572	OFFICE EQUIPMENT	3,000.00	3,000.00		3,000.00
	010-560-573	CAPITAL OUTLAY PURCHASES	15,500.00	19,929.76	Requesting Tasers(\$24,705) / AED \$3,190 / Software (\$248k) / AR. Shelter (\$240k)	15,500.00
	010-560-574	COPS 98 COMPUTERS		0.00		
	010-560-574	LLEBG Computers		0.00		
	010-560-575	VEHICLES		252,414.00		
<b>Sub-Total : Capital Outlay</b>			<b>18,500.00</b>	<b>306,843.76</b>		<b>18,500.00</b>
<b>* EXP. SUMMARY - SHERIFF</b>			<b>3,113,872.37</b>	<b>3,556,902.25</b>		<b>3,389,661.77</b>
<b>Social Services</b>	010-645-105	SALARIES	49,848.29	49,848.29		52,746.96
	010-645-108	SALARIES / PART-TIME	12,314.52	12,314.52		12,622.38
	010-645-200	LONGEVITY PAY	360.00	360.00		480.00
	010-645-201	SOCIAL SECURITY	4,783.00	4,783.00		5,037.47
	010-645-202	GROUP INSURANCE	13,873.44	13,873.44		13,873.44
	010-645-203	RETIREMENT	5,495.76	5,495.76		6,156.91
	010-645-204	WORKERS COMPENSATION	190.25	190.25		160.17
	010-645-206	UNEMPLOYMENT INSURANCE	137.55	137.55		98.77
<b>Sub-Total : Personnel</b>			<b>87,002.80</b>	<b>87,002.80</b>		<b>91,176.12</b>
	010-645-315	OFFICE SUPPLIES	3,500.00	3,700.00		3,500.00
	010-645-352	COMPUTER SUPPLIES/EXPENSE	800.00	800.00	includes \$600 CSC Credit Serv.	800.00
	010-645-400	HURRICANE KATRINA	0.00	0.00		0.00
	010-645-404	INDIGENT HEALTH CARE	145,000.00	145,000.00	Includes \$42,000 for Luna IHC Provider Agreement @ \$3,500/mo	145,000.00
	010-645-405	CONTRACT SERVICES	74,177.00	74,177.00	B.Hayes- \$54,540(IHC)+\$13,302.45(Jail Med)+\$6,334.50(Aging) +2.5%	76,031.43
	010-645-406	SSI CONTRACT SERVICE	0.00	0.00		0.00
	010-645-411	PAUPER CARE AND LUNACY	18,000.00	18,000.00	APPROVED AND VOUCHERED BY CO. JUDGE'S OFFICE, ONLY	18,000.00
	010-645-423	MOBILE PHONE	0.00	0.00		0.00
	010-645-426	TRAVEL/ TRAINING	900.00	700.00		900.00
	010-645-450	BUILDING MAINTENANCE	0.00	0.00		0.00
<b>Sub-Total : Operating</b>			<b>242,377.00</b>	<b>242,377.00</b>		<b>244,231.43</b>
	010-645-572	CAPITAL OUTLAY PURCHASES	0.00	0.00		
<b>Sub-Total : Capital Outlay</b>			<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
<b>*EXP. SUMMARY - SOCIAL SERV.</b>			<b>329,379.80</b>	<b>329,379.80</b>		<b>335,407.54</b>
<b>Library &amp; Museum</b>	010-650-105	SALARIES	27,932.61	45,187.61		50,019.58
	010-650-108	SALARIES / PART-TIME	2,560.23	2,560.23		2,624.24
	010-650-200	LONGEVITY PAY	960.00	960.00		1,080.00
	010-650-201	SOCIAL SECURITY	2,406.14	3,726.14		4,109.87
	010-650-202	GROUP INSURANCE	6,936.72	11,561.72		13,873.44
	010-650-203	RETIREMENT	2,764.70	4,316.70		5,023.18
	010-650-204	WORKERS COMPENSATION	154.96	1,014.46		1,034.46
	010-650-206	UNEMPLOYMENT INSURANCE	69.20	107.20		80.59
<b>Sub-Total : Personnel</b>			<b>43,784.56</b>	<b>69,434.06</b>		<b>77,845.35</b>
	010-650-315	OFFICE SUPPLIES	1,000.00	1,500.00		1,000.00
	010-650-400	CONSERVATION / PRESERVATION	500.00	500.00		500.00
	010-650-427	TRAVEL/TRAINING	2,500.00	1,537.90		2,500.00
	010-650-435	PUBLISHING	1,000.00	1,962.97		1,000.00
<b>Sub-Total : Operating</b>			<b>5,000.00</b>	<b>5,500.87</b>		<b>5,000.00</b>
	010-650-572	FURNISHINGS OFFICE/ EQUIPMENT	1,000.00	500.00	Tools for Laborer	1,000.00
<b>Sub-Total : Capital Outlay</b>			<b>1,000.00</b>	<b>500.00</b>		<b>1,000.00</b>
<b>*EXP. SUMMARY - LIBRARY &amp; MUSEL</b>			<b>49,784.56</b>	<b>75,434.93</b>		<b>83,845.35</b>
<b>Extension</b>	010-665-105	SALARIES	61,522.44	61,522.44		63,060.50
	010-665-108	SALARIES / PART-TIME	1,096.60	1,096.60		1,124.02
	010-665-200	LONGEVITY PAY	120.00	120.00		180.00
	010-665-201	SOCIAL SECURITY	4,973.54	4,973.54		5,097.89
	010-665-202	GROUP INSURANCE	6,936.72	6,936.72		6,936.72
	010-665-203	RETIREMENT	2,228.28	2,228.28		2,434.83
	010-665-204	WORKERS COMPENSATION	2,723.47	2,723.47		2,605.67
	010-665-206	UNEMPLOYMENT INSURANCE	164.43	164.43		114.55

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
	010-665-225	TRAVEL ALLOWANCE	12,000.00	12,000.00		12,000.00
		<b>Sub-Total : Personnel</b>	<b>91,765.46</b>	<b>91,765.46</b>		<b>93,554.17</b>
	010-665-315	OFFICE SUPPLIES	2,000.00	2,000.00		2,000.00
	010-665-334	DEMONSTRATION SUPPLIES	500.00	500.00		500.00
<b>NEW</b>	010-665-424	CEA-4H			New line item created to separate 2-Agents travel fund availability	3,750.00
	010-665-425	CEA-AG SPECIAL TRAVEL FUNDS	7,500.00	8,300.00		3,750.00
	010-665-426	CEA-FAM. CONSUMER TRAVEL FUND	1,500.00	2,500.00		2,500.00
	010-665-427	TRAVEL/TRAINING	180.00	180.00		180.00
	010-665-452	COMPUTER MAINTENANCE/ EXPENSE	500.00	500.00		500.00
	010-665-454	VEHICLE REPAIR/MAINTENANCE	2,500.00	700.00		2,500.00
	010-665-490	4H EQUIPMENT/ SUPPLIES	4,000.00	4,000.00		4,000.00
		<b>Sub-Total : Operating</b>	<b>18,680.00</b>	<b>18,680.00</b>		<b>19,680.00</b>
	010-665-572	CAPITAL OUTLAY PURCHASES	0.00	0.00		0.00
		<b>Sub-Total : Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
		<b>*EXP. SUMMARY - EXTENSION OFFIC</b>	<b>110,445.46</b>	<b>110,445.46</b>		<b>113,234.17</b>
<b>All Other</b>	010-691-400	CRIME STOPPERS	0.00	0.00	per Auditor - handled as "in/out" in payables - should not be budgeted	0.00
	010-691-402	CHILD WELFARE	10,000.00	10,000.00		10,000.00
<b>CHANGE</b>	010-691-404	MHMR / BURKE CENTER	25,377.00	25,377.00	COUNTY JUDGE VOUCHERS: \$25,377 MHMR \$18,252 Emerg. Pysch. Serv	43,629.00
	010-691-405	AUTOPSIES	110,000.00	110,000.00		110,000.00
	010-691-406	APPRAISAL DISTRICT	310,947.00	310,947.00	COUNTY JUDGE VOUCHERS qtr. Pymts	386,619.00
<b>NEW</b>	010-691-407	REGION I WATER PLANNING GROUP				149.00
	010-691-413	R S V P PROGRAM	0.00	0.00	COUNTY JUDGE VOUCHERS	0.00
	010-691-415	ADAC COUNSELING SERVICES	2,500.00	2,500.00	COUNTY JUDGE VOUCHERS	2,500.00
	010-691-430	ADVERTISING/PUBLICATIONS	10,000.00	10,000.00		10,000.00
	010-691-460	RENT	12,000.00	12,000.00	\$12,000 (Jackson Bldg.) - Discontinued 512 W. Church in 2007	12,000.00
	010-691-466	PARKING LOT LEASE	6,600.00	6,600.00	\$4,800 (Pritchard) & \$1,800 (Sears) - for Courthouse	6,600.00
	010-691-467	CAPITAL CREDIT EXPENDITURE	0.00	0.00	made through 010-691-470	0.00
	010-691-470	ORGANIZATION MEMBERSHIPS	20,561.00	20,561.00	COUNTY JUDGE VOUCHERS: I-69(7,500) PCIDC(5,000) GCSHS(11,461) RC&D(500)	24,461.00
<b>NEW</b>	010-691-471	CERT. RETIREMENT COMMUNITY			COUNTY JUDGE VOUCHERS: Cert. Retirement Community (CRC) \$10,082.25 App Fee + \$10K est consulting fee	20,082.25
	010-691-480	SO. E. TX. RC&D MEMBERSHIP	0.00	0.00	See 010-691-470	0.00
	010-691-481	DUES - County organizations	5,386.00	5,386.00	COUNTY JUDGE VOUCHERS : NACOS786 / GFOAS290 / TACS1,360 / DETCOG\$3,029 / Texas Soc. Sec. \$35	5,500.00
	010-691-490	MISCELLANEOUS	5,000.00	5,000.00	COUNTY JUDGE VOUCHERS	5,000.00
	010-691-495	COURTHOUSE LANDSCAPING	20,000.00	20,000.00	Courthouse/Annex/MG Reily/Reg. Health Center/Tax Office/Museum Landscaping \$15K/yr - Sprink Maint \$1K - LoneStar/\$3,258	20,000.00
	010-691-670	SOIL CONSERVATION	1,000.00	1,000.00	COUNTY JUDGE VOUCHERS	1,000.00
		<b>Sub-Total : Operating</b>	<b>539,371.00</b>	<b>539,371.00</b>		<b>657,540.25</b>
	010-691-573	Capital Outlay - Bridge		0.00		
	010-691-571	Capital Outlay - MG Reily Bldg.		0.00		
	010-691-572	CAPITAL OUTLAY PURCHASES		0.00		
		<b>Sub-Total : Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
		<b>*EXP. SUMMARY - ALL OTHER</b>	<b>539,371.00</b>	<b>539,371.00</b>		<b>657,540.25</b>
<b>Emergency Management</b>	010-695-105	SALARIES	144,836.40	144,836.40		148,457.31
	010-695-108	SALARIES / PART-TIME	2,705.36	2,705.36	increasing P/T for 911 Addressing and Sec. I for vacation fill-ins	3,451.79
	010-695-200	LONGEVITY PAY	1,560.00	1,560.00		1,860.00
	010-695-201	SOCIAL SECURITY	11,406.28	11,406.28		11,763.34
	010-695-202	GROUP INSURANCE	34,683.60	34,683.60		34,683.60
	010-695-203	RETIREMENT	13,106.04	13,106.04		14,377.41
	010-695-204	WORKERS COMPENSATION	640.28	640.28		588.77
	010-695-206	UNEMPLOYMENT INSURANCE	328.02	328.02		230.65
		<b>Sub-Total : Personnel</b>	<b>209,266.00</b>	<b>209,266.00</b>		<b>215,412.87</b>
	010-695-300	UNIFORMS			Shirts for (4) Employees	500.00
	010-695-315	OFFICE SUPPLIES	3,500.00	3,500.00		3,500.00
	010-695-321	BLDG & SEWAGE EXPENSES	500.00	500.00		500.00
	010-695-330	FURNISHED TRANSPORTATION	8,000.00	8,000.00		10,000.00
	010-695-394	SAFETY/ TRAINING SUPPLIES	12,000.00	12,000.00	FETN @ \$4,500 + Portion of Compliance Consort. (moved \$3K to Maint Eng. For Fire Extinguisher Inspec/Maint.	15,000.00
	010-695-420	TELEPHONE/ MOBILE & SPEC LINES	6,000.00	6,000.00	Includes all pagers for Emerg. Serv. (S.O., Ranger, Red Cross, etc	6,000.00
	010-695-422	CENTRAL DISPATCH		0.00		
	010-695-423	SATELLITE SERVICES	3,492.00	3,492.00	includes DTN Weather Sat. subscrp. @ \$954 PLUS \$1,300 Wild Blue	3,492.00

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted	
NEW	010-695-427	TRAVEL/TRAINING	5,000.00	5,098.00		5,000.00	
	010-695-428	CERT CONFERENCE / TRAINING			Currently budgeted for K. Nobles expenses in CERT org/adm	1,800.00	
	010-695-463	TOWER RENT	396.00	396.00	Bergman Tower (1/5th) of \$1,980/yr - balance in R&B Pct. Budgets	396.00	
	010-695-485	Pass Thru Permit Fees	0.00	0.00		0.00	
	010-695-486	CONTRACT LABOR	0.00	0.00		0.00	
	NEW	010-695-489	ADMIN. FUNDING			To be amended for Adm. % of any funding recouped in 010-370-694. If unspent in any fiscal year, may be carried forward by amendment from General Fund Balance.	0.00
	010-695-490	MISCELLANEOUS	3,000.00	6,278.12		3,000.00	
	010-695-491	STATE SEWAGE FEES	2,500.00	2,500.00		2,500.00	
	010-695-492	911 EXPENSE	2,000.00	2,000.00		2,000.00	
	CHANGE	010-695-493	DISASTER EXPENSES		0.00	Temporary/Emerg.Staffing - Adm. by Co Judge, as Emerg. Mgmt. Director	25,000.00
<b>Sub-Total : Operating</b>			<b>46,388.00</b>	<b>49,764.12</b>		<b>78,688.00</b>	
CHANGE	010-695-500	NOAA WEATHER RADIO	0.00	0.00		0.00	
	010-695-571	STATE HOMELAND SECURITY GRANT	0.00	29,235.23		0.00	
	010-695-572	OFFICE FURNISHINGS AND EQUIPME	3,200.00	3,200.00	(2) Desktop - 1 for Ham Radio Op. & 1 for weather	2,000.00	
	010-695-573	CAPITAL OUTLAY PURCHASES	0.00	0.00	Emergency Response Equipment - command post, communication tower, etc.	2,000.00	
	010-695-574	MOSQUITO ABATEMENT GRANT		0.00			
	010-695-695	HAZMAT CLEANUP EM RESPONSE		4,991.25	To be amended for any payments/disbursements made from funding recouped in 010-370-694, less ADMIN. Fees to be amended/recorded in 010-695-489	0.00	
<b>Sub-Total : Capital Outlay</b>			<b>3,200.00</b>	<b>37,426.48</b>		<b>4,000.00</b>	
<b>* EXP. SUMMARY - EMERG MGMT</b>			<b>258,854.00</b>	<b>296,456.60</b>		<b>298,100.87</b>	
Human Resources	010-696-105	SALARIES- PERSONNEL	69,719.87	69,719.87	Increasing 1/2 of FT shared w/ Treasurer to 1- FT in HR	78,347.19	
	010-696-108	SALARIES / PART-TIME	1,580.46	1,580.46		1,623.16	
	010-696-200	LONGEVITY PAY	120.00	120.00		240.00	
	010-696-201	SOCIAL SECURITY	5,463.66	5,463.66		6,136.09	
	010-696-202	COUNTY GROUP INSURANCE	17,341.80	17,341.80		20,810.16	
	010-696-203	RETIREMENT	6,277.85	6,277.85		7,499.67	
	010-696-204	WORKERS COMPENSATION	217.32	217.32		195.11	
	010-696-206	UNEMPLOYMENT INSURANCE	157.12	157.12		120.32	
	<b>Sub-Total : Personnel</b>			<b>100,878.08</b>	<b>100,878.08</b>		<b>114,971.70</b>
	010-696-315	OFFICE SUPPLIES	3,000.00	3,000.00		3,000.00	
	010-696-405	EMPLOYEE PHYSICALS	15,000.00	15,000.00	includes psych. Eval's for SO&Jail - SEE J. ISAACS MEMO OPN RED. COST	15,000.00	
	010-696-427	TRAVEL/TRAINING	4,750.00	4,750.00		3,750.00	
	010-696-430	ADVERTISING / PUBLICATIONS	800.00	800.00		800.00	
	<b>Sub-Total : Operating</b>			<b>23,550.00</b>	<b>23,550.00</b>		<b>22,550.00</b>
	010-696-572	OFFICE FURNISHING/EQUIPMENT	2,000.00	2,000.00		1,000.00	
	<b>Sub-Total : Capital Outlay</b>			<b>2,000.00</b>	<b>2,000.00</b>		<b>1,000.00</b>
	<b>*EXP. SUMMARY - PERSONNEL</b>			<b>126,428.08</b>	<b>126,428.08</b>		<b>138,521.70</b>
	Environmental Enforcement	010-697-105	SALARIES	32,324.53	32,324.53		33,132.64
		010-697-108	SALARIES / PART-TIME	0.00	0.00		0.00
		010-697-120	CERTIFICATE PAY	0.00	0.00		0.00
010-697-200		LONGEVITY PAY	720.00	720.00		780.00	
010-697-201		SOCIAL SECURITY	2,467.59	2,467.59		2,594.32	
010-697-202		COUNTY GROUP INSURANCE	6,936.72	6,936.72		6,936.72	
010-697-203		RETIREMENT	2,835.31	2,835.31		3,170.83	
010-697-204		WORKERS COMPENSATION	1,135.15	1,135.15		1,059.68	
010-697-206		UNEMPLOYMENT INSURANCE	70.96	70.96		50.87	
<b>Sub-Total : Personnel</b>			<b>46,490.27</b>	<b>46,490.27</b>		<b>47,725.06</b>	
010-697-300		UNIFORMS	400.00	400.00		500.00	
010-697-311		POSTAGE	500.00	500.00		250.00	
010-697-315		OFFICE SUPPLIES	1,700.00	1,700.00		1,700.00	
010-697-330		FUEL & OIL	4,000.00	4,000.00		6,000.00	
010-697-354		TIRE/TUBES	500.00	500.00		500.00	
010-697-423		MOBILE PHONES/PAGERS	1,500.00	1,500.00		1,700.00	
010-697-427		TRAVEL/TRAINING	2,500.00	2,500.00		2,500.00	
010-697-456		EQUIPMENT PARTS/REPAIRS/SUPPLI	2,500.00	2,500.00		2,500.00	
010-697-457		SURVEYING/ENGINEERING	2,000.00	2,000.00		2,000.00	
010-697-458		CONTRACT INSPECTIONS	6,250.00	6,250.00		6,250.00	
010-697-460	INMATE WORKCREW	4,000.00	4,000.00	Gatoraid (\$650) Trash Bags(\$3,250) vouchered by J. Barbee	4,500.00		
010-697-480	SUBSCRIPTIONS	450.00	450.00		450.00		

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
	010-697-481	DUES	250.00	250.00		250.00
		<b>Sub-Total : Operating</b>	<b>26,550.00</b>	<b>26,550.00</b>		<b>29,100.00</b>
	010-697-572	OFFICE FURNISHING/EQUIPMENT	1,500.00	1,500.00	\$3.5k for toughbook laptop and \$500 unreserved	4,000.00
	010-697-571	DETCOG Grant Equipment	0.00	0.00		0.00
	010-697-574	FEMA Grant - Equipment	0.00	0.00		0.00
	010-697-573	CAPITAL OUTLAY	0.00	0.00		0.00
		<b>Sub-Total : Capital Outlay</b>	<b>1,500.00</b>	<b>1,500.00</b>		<b>4,000.00</b>
		<b>*EXP. SUMMARY - ENV. ENFORCE</b>	<b>74,540.27</b>	<b>74,540.27</b>		<b>80,825.06</b>
	010-700-015	Transfer to Road & Bridge		0.00		
<b>FUND TOTALS</b> (by category)		<b>**TOTAL PERSONNEL</b>	<b>9,100,835.37</b>	<b>9,188,707.35</b>		<b>9,719,860.27</b>
		<b>**TOTAL OPERATING</b>	<b>4,766,271.21</b>	<b>4,967,036.96</b>		<b>5,254,707.25</b>
		<b>**TOTAL CAPITAL OUTLAY</b>	<b>97,479.98</b>	<b>1,071,768.54</b>		<b>174,171.48</b>
		<b>** TOTAL EXPENDITURES</b>	<b>13,964,586.56</b>	<b>15,227,512.85</b>		<b>15,148,738.99</b>
		TARGET BALANCE - SURPLUS / (DEFI)	2.65	(675,718.90)		64,993.40
		USE OF FUND BALANCE				
<b>GENERAL</b>		<b>Projected Balance (year ending)</b>	<b>3,996,688.65</b>	<b>3,280,717.10</b>		<b>4,331,816.40</b>

HOTEL	REVENUE	Fund Balance (year beginning)		25,383.00	Estimated by County Auditor	25,383.00
<b>OCCUPANCY TAX</b>	011-318-140	HOTEL OCCUPANCY TAX	33,000.00	33,000.00	Used to calculate 80% distribution in 011-401-488	35,000.00
	011-365-200	OTHER CONTRIBUTION		0.00	NOT FOR DISTRIBUTION	
	011-365-100	I-69 CONTRIBUTION		0.00	NOT FOR DISTRIBUTION	
	011-399-999	<b>**TOTAL REVENUE</b>	<b>33,000.00</b>	<b>33,000.00</b>		<b>35,000.00</b>
		EXPENSE				
	011-401-488	HOTEL TAX DISTRIBUTION	26,400.00	26,400.00	80 % of Rev. distributed to other eligible agencies	28,000.00
	011-401-500	OTHER CONTRIBUTION		0.00		
	011-401-489	PRO-RATA HOTEL TAX SHARE	6,600.00	24,600.00	COUNTY JUDGE MUST VOUCHER 20% retained by Co. for eligible exp. Tourism [OVFD 4th fireworks \$1,000 / LLTC Christmas \$500 / Multi-Cultural \$1,000 / I-69 Travel & Courthouse Christmas lights]	7,000.00
	011-999-999	<b>**TOTAL EXPENDITURES</b>	<b>33,000.00</b>	<b>51,000.00</b>		<b>35,000.00</b>
<b>FUND TOTALS</b> (by category)		<b>**TOTAL PERSONNEL</b>				
		<b>**TOTAL OPERATING</b>	<b>33,000.00</b>	<b>51,000.00</b>		<b>35,000.00</b>
		<b>**TOTAL CAPITAL OUTLAY</b>				
<b>HOTEL</b>		TARGET BALANCE	0.00	(18,000.00)		0.00
<b>OCCUPANCY TAX</b>		<b>Projected Balance (year ending)</b>	<b>0.00</b>	<b>7,383.00</b>		<b>25,383.00</b>

JUSTICE	REVENUE	Fund Balance (year beginning)		104,927.00	Estimated by County Auditor	126,026.00
<b>COURT TECHN.</b>	013-340-800	JUSTICE COURT TECHNOLOGY FEES	25,500.00	25,500.00	USE OF FUND BALANCE	
<b>NEW</b>	013-340-801	JUSTICE COURT TECH FEES - PCT1			Per Collections reports provided by JP (for 10/01/07-03/31/08)	8,600.00
<b>NEW</b>	013-340-802	JUSTICE COURT TECH FEES - PCT2			Per Collections reports provided by JP (for 10/01/07-03/31/08)	4,800.00
<b>NEW</b>	013-340-803	JUSTICE COURT TECH FEES - PCT3			Per Collections reports provided by JP (for 10/01/07-03/31/08)	12,000.00
<b>NEW</b>	013-340-804	JUSTICE COURT TECH FEES - PCT4			Per Collections reports provided by JP (for 10/01/07-03/31/08)	2,800.00
<b>NEW</b>	013-360-100	INTEREST			Per Collections reports provided by JP (for 10/01/07-03/31/08)	0.00
		<b>**TOTAL REVENUE</b>	<b>25,500.00</b>	<b>25,500.00</b>		<b>28,200.00</b>
		EXPENSE				
<b>NEW</b>	013-450-503	JP SOFTWARE MAINTENANCE			NET DATA EXPENSE FOR JP COURTS	17,655.00
	013-451-350	JP 1 TECHNOLOGY EXPENSE	8,750.00	8,750.00	MAY BE AMENDED FOR USE OF FUND BALANCE 30.5% OF REMAINING	3,216.23
	013-452-350	JP 2 TECHNOLOGY EXPENSE	1,000.00	1,000.00	ARGETED EXPENSES BASED ON 17% OF REMAINING	1,792.65
	013-453-350	JP 3 TECHNOLOGY EXPENSE	9,000.00	9,000.00	REVENUE COLLECTED 42.5% OF REMAINING	4,481.63
	013-454-350	JP 4 TECHNOLOGY EXPENSE	2,500.00	3,335.00	10% OF REMAINING	1,054.50
	013-999-999	<b>**TOTAL EXPENDITURES</b>	<b>21,250.00</b>	<b>22,085.00</b>	<b>ALL ITEMS to be BID IN BULK purchase through Data Processing</b>	<b>28,200.00</b>
<b>FUND TOTALS</b> (by category)		<b>**TOTAL PERSONNEL</b>				
		<b>**TOTAL OPERATING</b>				<b>17,655.00</b>
		<b>**TOTAL CAPITAL OUTLAY</b>	<b>21,250.00</b>	<b>22,085.00</b>		<b>10,545.00</b>
<b>JUSTICE</b>		TARGET BALANCE	4,250.00	3,415.00		0.00
<b>COURT TECHN.</b>		<b>Projected Balance (year ending)</b>	<b>4,250.00</b>	<b>108,342.00</b>		<b>126,026.00</b>

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
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ROAD & BRIDGE	REVENUE	<i>Fund Balance (year beginning)</i>	419,016.00	1,075,277.00	<i>Estimated by County Auditor</i>	664,123.00
	015-310-110	TAXES - CURRENT	3,359,729.04	3,359,729.04	See New Pct. Funds	
		Taxes Subject to ceiling provision		0.00		
	015-310-120	TAXES DELINQUENT	221,634.54	221,634.54		
		<b>* TAX REVENUE SUMMARY</b>	<b>3,581,363.57</b>	<b>3,581,363.57</b>		<b>0.00</b>
	015-321-200	AUTO REGISTRATION FEES	458,000.00	458,000.00		
	015-321-300	LICENSE TAX	495,000.00	495,000.00		
	015-321-400	TxDOT GROSS WEIGHT & AXLE	37,500.00	37,500.00		
	015-321-500	SPECIAL LICENSE PLATE MONEY	12,000.00	12,000.00		
		<b>* FEE REVENUE SUMMARY</b>	<b>1,002,500.00</b>	<b>1,002,500.00</b>		<b>0.00</b>
	015-350-300	FINES	120,000.00	120,000.00		
	015-350-400	DELINQUENT FINE COLLECTION		0.00		
	015-360-100	DEPOSITORY INTEREST	30,500.00	30,500.00		
	015-360-150	DEPOSITORY INTEREST / PERM. ROAD		0.00		
	015-360-200	MISCELLANEOUS REVENUE		466.50		
	015-364-100	SALE OF SURPLUS, PCT. 1		0.00		
	015-364-200	SALE OF SURPLUS, PCT. 2		0.00		
	015-364-202	Sale of Timber - ROW - Pct.2		0.00		
	015-364-300	SALE OF SURPLUS, PCT. 3		0.00		
	015-364-400	SALE OF SURPLUS, PCT. 4		0.00		
	015-369-100	Culvert/Material Reimbursement-Pct. 1		1,928.80		
	015-369-200	Culvert/Material Reimbursement-Pct. 2		67,217.57		
	015-369-300	Culvert/Material Reimbursement-Pct. 3		0.00		
	015-369-400	Culvert/Material Reimbursement-Pct. 4		0.00		
	015-370-010	TRANSFER FROM GENERAL FUND		0.00		
	015-370-017	TRANSFER FROM LATERAL ROAD		0.00		
	015-370-021	TRANSFER FROM RB1 FUND				0.00
	015-370-022	TRANSFER FROM RB2 FUND				0.00
	015-370-023	TRANSFER FROM RB3 FUND				0.00
	015-370-024	TRANSFER FROM RB4 FUND				0.00
	015-370-032	TRANSFER FROM WASTE MANAGEMENT	0.00	0.00		0.00
	015-370-034	TRANSFER FROM FEMA		0.00		
	015-370-090	Transfer from Drug Forfeiture - SO	0.00	0.00		0.00
	015-370-100	Pct. 1 Insurance Monies		0.00		
	015-370-125	Pct. 1 - Sale of Assets		12,207.50		
	015-370-150	Pct. 2 - Sale of Assets		33,675.60		
	015-370-171	Pct. 1 - County Auction Sale		0.00		
	015-370-172	Pct. 2 - County Auction Sale		0.00		
	015-370-173	Pct. 3 - County Auction Sale		0.00		
	015-370-174	Pct. 4 - County Auction Sale		0.00		
	015-370-200	Pct. 3 - Sale of Assets		682,014.50		
	015-370-225	Pct. 2 - Insurance Monies		0.00		
	015-370-250	Pct. 4 - Sale of Assets		15,343.94		
	015-370-325	Pct. 3 - Insurance Monies		609.07		
	015-370-410	TELEPHONE REIMBURSEMENT		43.28		
	015-370-425	Pct. 4 - Insurance Monies		0.00		
	015-390-610	LOAN PROCEEDS		0.00		
	015-390-611	BUYBACK - PCT. 1	182,000.00	182,000.00		
	015-390-612	BUYBACK - PCT. 2	78,000.00	157,000.00		
	015-390-613	BUYBACK - PCT. 3	273,000.00	273,000.00		
	015-390-614	BUYBACK - PCT. 4	182,000.00	182,000.00		
	015-390-621	Pct. #1 - Loan Proceeds		0.00		
	015-390-622	Pct. #2 - Loan Proceeds		102,583.98		
	015-390-623	Pct. #3 - Loan Proceeds		0.00		
	015-390-624	Pct. #4 - Loan proceeds		0.00		
		<b>* OTHER REVENUES - SUMMARY</b>	<b>865,500.00</b>	<b>1,861,683.74</b>		<b>0.00</b>
		<b>** TOTAL REVENUE</b>	<b>5,449,363.57</b>	<b>6,445,547.31</b>		<b>0.00</b>

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
Administration		EXPENSE				
		ROAD & BRIDGE ADMINISTRATION		0.00		
		015-610-101 SALARY- COUNTY COMMISSIONERS	178,414.48	178,414.48	Moved to individual funds	
		015-610-103 CELL PHONE ALLOWANCE - COMMIS	3,400.00	3,400.00	Moved to individual funds	
		015-610-105 SALARIES	65,118.47	65,118.47	Inmate Work Crew Expense - MOVED TO GENERAL FUND / JAIL	0.00
		015-610-120 CERTIFICATE PAY	3,600.00	3,600.00	Inmate Work Crew Expense	0.00
		015-610-200 LONGEVITY PAY	2,460.00	2,460.00	Inmate Work Crew moved to General Fund / Commissioners Expense to Indv. Funds	0.00
		015-610-201 SOCIAL SECURITY	26,479.12	26,479.12	Inmate Work Crew moved to General Fund / Commissioners Expense to Indv. Funds	0.00
		015-610-202 GROUP INSURANCE	41,620.32	41,620.32	Inmate Work Crew moved to General Fund / Commissioners Expense to Indv. Funds	0.00
		015-610-203 RETIREMENT	30,425.03	30,425.03	Inmate Work Crew moved to General Fund / Commissioners Expense to Indv. Funds	0.00
		015-610-204 WORKERS COMPENSATION	6,762.52	6,762.52	Inmate Work Crew moved to General Fund / Commissioners Expense to Indv. Funds	0.00
		015-610-206 UNEMPLOYMENT INSURANCE	152.10	152.10	Inmate Work Crew Expense	0.00
		015-610-225 TRAVEL ALLOWANCE	93,139.36	93,139.36	Commissioners moved to individual funds/ Co. Judge to General Fund	
		<b>Sub-Total : Personnel</b>	<b>451,571.40</b>	<b>451,571.40</b>		<b>0.00</b>
		015-610-377 ROAD SIGNAGE (MATERIALS/SUPPLI	10,000.00	23,176.49	SEE INDIVIDUAL PRECINCT FUND FOR PRO-RATA SHARE OF EXP.	see actual, by Pct.
		015-610-427 TRAVEL		0.00		
		015-610-456 INMATE WORK CREW EXPENSE	7,500.00	8,368.00	Inmate Work Crew Expense - MOVED TO GENERAL FUND / JAIL	
		015-610-480 BONDS		0.00		
		015-610-490 MISCELLANEOUS	200.00	200.00		
		015-610-491 EQUIPMENT (MOBILE) INSURANCE	25,000.00	22,004.00	in TAC Property Policy - approx. \$4.5M @ 4805/\$100 w/ ded. +new Equip - \$23,000	see actual, by Pct
		015-207-084 DUE TO BTLE PROJECT		0.00		
		015-700-061 Transfer to Debt Service		0.00		
		AUTO INSURANCE (Trucks/Trailers,etc)		0.00		
		RESERVE TO FUND BALANCE		0.00		
		015-700-010 TRANSFER TO GENERAL		0.00		
		<b>Sub-Total : Operating</b>	<b>42,700.00</b>	<b>53,748.49</b>		<b>0.00</b>
		015-610-573 CAPITAL OUTLAY		0.00		
	<b>Sub-Total : Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	
	<b>* EXP. SUMMARY-R&amp;B ADMIN</b>	<b>494,271.40</b>	<b>505,319.89</b>		<b>0.00</b>	
Permanent Road		PERMANENT ROAD EXPENDITURES			Included in calculation of base funding for Indiv. Precincts	
		015-620-100 Pct. 1 Permanent Budget Carryover		0.00		
		015-620-200 Pct. 2 Permanent Budget Carryover		0.00		
		015-620-300 Pct 3 Permanent Budget Carryover		0.00		
		015-620-400 Pct 4 Permanent Budget Carryover		0.00		
		015-620-621 PRECINCT #1 PERMANENT ROAD	50,000.00	51,624.33		
		015-620-622 PRECINCT #2 PERMANENT ROAD	50,000.00	75,210.32		
		015-620-623 PRECINCT #3 PERMANENT ROAD	50,000.00	121,084.52		
		015-620-624 PRECINCT #4 PERMANENT ROAD	50,000.00	362,506.63		
		<b>Sub-Total : Operating</b>	<b>200,000.00</b>	<b>610,425.80</b>		<b>0.00</b>
		015-620-573 CAPITAL OUTLAY		0.00		
		<b>Sub-Total : Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
		<b>* EXP. SUMMARY - PERM. ROAD</b>	<b>200,000.00</b>	<b>610,425.80</b>		<b>0.00</b>
	Precinct 1	015-621-000	PRECINCT #1 - ROAD & BRIDGE			SEE NEW FUND # 021
015-621-105		SALARIES	241,456.89	241,456.89		
015-621-108		SALARIES / PART-TIME	15,946.65	15,946.65		
015-621-200		LONGEVITY PAY	2,160.00	2,160.00		
015-621-201		SOCIAL SECURITY	19,856.61	19,856.61		
015-621-202		GROUP INSURANCE	48,557.04	48,557.04		
015-621-203		RETIREMENT	22,781.45	22,781.45		
015-621-204		WORKERS COMPENSATION	14,144.56	14,144.56		
015-621-206		UNEMPLOYMENT INSURANCE	571.04	571.04		
		<b>Sub-Total : Personnel</b>	<b>365,474.23</b>	<b>365,474.23</b>		<b>0.00</b>
015-621-100		BUDGET CARRYFORWARD		169,797.53		
015-621-300		UNIFORMS		6,200.00		
015-621-315		OFFICE SUPPLIES		1,500.00		
015-621-330		FUEL/OIL		70,000.00		
015-621-337		MATERIAL/SUPPLIES		20,000.00		
015-621-338		CULVERTS		7,000.00		
015-621-339		CONSTRUCTION CONTR & MATERIAL		365,096.14		
015-621-340		Taylor Lake Expenditures		0.00		

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
	015-621-341	Road Relocation		0.00		
	015-621-342	FEMA Materials		0.00		
	015-621-343	Pine Shadows Subdv.		0.00		
	015-621-354	TIRES/TUBES		15,000.00		
	015-621-420	TELEPHONE		2,500.00		
	015-621-423	MOBIL PHONE/PAGERS		2,000.00		
	015-621-427	TRAVEL/TRAINING		1,500.00		
	015-621-440	ELECTRICITY		3,500.00		
	015-621-441	GAS/HEAT		1,000.00		
	015-621-442	WATER		600.00		
	015-621-456	PARTS AND REPAIR		32,000.00		
	015-621-461	EQUIPMENT RENTAL		5,016.80		
	015-621-463	TOWER RENT		500.00		
	015-621-480	BONDS		0.00		
	015-621-481	DUES/FEES		0.00		
	015-621-490	MISCELLANEOUS	581,484.14	62,207.50		
		<b>Sub-Total : Operating</b>	<b>581,484.14</b>	<b>765,417.97</b>		<b>0.00</b>
	015-621-569	LEASE INTEREST PAYMENT	9,913.41	9,913.41		
	015-621-570	LEASE PAYMENT	194,830.00	194,830.00		
	015-621-571	ROAD MACHINERY/EQUIP/VEHICLE		0.00		
	015-621-572	OFFICE FURNISHINGS/EQUIPMENT	0.00	0.00		
	015-621-573	CAPITAL OUTLAY PURCHASES	0.00	54,500.00		
	015-621-575	CAPITAL OUTLAY -BRIDGE	0.00	33,841.50		
		<b>Sub-Total : Capital Outlay</b>	<b>204,743.41</b>	<b>293,084.91</b>		<b>0.00</b>
		<b>* EXP. SUMMARY - PCT #1</b>	<b>1,151,701.79</b>	<b>1,423,977.12</b>		<b>0.00</b>
<b>Precinct 2</b>	015-622-000	PRECINCT #2 - ROAD & BRIDGE			SEE NEW FUND # 022	
	015-622-105	SALARIES	242,454.37	242,454.37		
	015-622-108	SALARIES / PART-TIME	3,076.62	3,076.62		
	015-622-200	LONGEVITY PAY	3,060.00	3,060.00		
	015-622-201	SOCIAL SECURITY	19,017.21	19,017.21		
	015-622-202	GROUP INSURANCE	62,430.48	62,430.48		
	015-622-203	RETIREMENT	21,845.87	21,845.87		
	015-622-204	WORKERS COMPENSATION	13,621.34	13,621.34		
	015-622-206	UNEMPLOYMENT INSURANCE	546.90	546.90		
		<b>Sub-Total : Personnel</b>	<b>366,052.80</b>	<b>366,052.80</b>		<b>0.00</b>
	015-622-100	Pct. 2 Budget Carryover- Operating		108,955.92		
	015-622-300	UNIFORMS		2,500.00		
	015-622-315	OFFICE SUPPLIES		2,470.00		
	015-622-330	FUEL/ OIL		77,000.00		
	015-622-337	MATERIAL/ SUPPLIES		22,150.00		
	015-622-338	CULVERTS		32,000.00		
	015-622-339	CONSTRUCTION CONTR & MATERIAL		391,123.76		
	015-622-340	BRIDGE REPLACEMENT		0.00		
	015-622-354	TIRES/ TUBES		10,000.00		
	015-622-420	TELEPHONE		3,000.00		
	015-622-423	MOBILE PHONES/PAGERS		3,000.00		
	015-622-427	TRAVEL/TRAINING		3,500.00		
	015-622-440	ELECTRICITY		2,700.00		
	015-622-441	GAS/HEAT		0.00		
	015-622-442	WATER		250.00		
	015-622-456	PARTS & REPAIR		70,000.00		
	015-622-461	EQUIPMENT RENTAL		0.00		
	015-622-463	TOWER RENT		495.00		
	015-622-490	MISCELLANEOUS	591,181.51	46,675.60		
		<b>Sub-Total : Operating</b>	<b>591,181.51</b>	<b>775,820.28</b>		<b>0.00</b>
	015-622-569	LEASE INTEREST PAYMENT	4,790.68	4,790.68		
	015-622-570	LEASE PAYMENT	104,365.00	104,365.00		
	015-622-571	ROAD MACHINERY & EQUIPMENT	0.00	0.00		
	015-622-572	OFFICE FURNISHING & EQUIPMENT	0.00	0.00		
	015-622-573	CAPITAL OUTLAY PURCHASES	0.00	176,717.98		
	015-622-575	CAPITAL OUTLAY - BRIDGE	0.00	0.00		
		<b>Sub-Total : Capital Outlay</b>	<b>109,155.68</b>	<b>285,873.66</b>		<b>0.00</b>



FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted	
		* EXP. SUMMARY - PCT #2	1,066,389.98	1,427,746.73		0.00	
Precinct 3	015-623-000	PRECINCT #3 - ROAD & BRIDGE			SEE NEW FUND # 023		
	015-623-105	SALARIES	371,448.32	371,448.32			
	015-623-108	SALARIES / PART-TIME	16,783.89	16,783.89			
	015-623-200	LONGEVITY PAY	4,920.00	4,920.00			
	015-623-201	SOCIAL SECURITY	30,076.14	30,076.14			
	015-623-202	GROUP INSURANCE	90,177.36	90,177.36			
	015-623-203	RETIREMENT	34,522.10	34,522.10			
	015-623-204	WORKERS COMPENSATION	20,872.46	20,872.46			
	015-623-206	UNEMPLOYMENT INSURANCE	864.93	864.93			
			<b>Sub-Total : Personnel</b>	<b>569,665.21</b>	<b>569,665.21</b>		<b>0.00</b>
	015-623-100	BUDGET CARRYFORWARD		0.00			
	015-623-300	UNIFORMS		2,175.00			
	015-623-315	OFFICE SUPPLIES		3,401.00			
	015-623-330	FUEL/OIL		137,505.84			
	015-623-337	MATERIAL SUPPLIES		16,500.00			
	015-623-338	CULVERTS		1,000.00			
	015-623-339	CONSTRUCTION CONTR & MATERIAL		147,889.29			
	015-623-342	FEMA Materials		0.00			
	015-623-354	TIRES/TUBES		9,000.00			
	015-623-420	TELEPHONE		5,700.00			
	015-623-423	MOBILE PHONES/ PAGERS		5,611.50			
	015-623-427	TRAVEL/TRAINING		2,725.00			
	015-623-440	ELECTRICITY		6,900.00			
	015-623-441	GAS/HEAT		630.00			
	015-623-442	WATER		1,180.00			
	015-623-456	PARTS & REPAIRS		84,809.07			
	015-623-461	EQUIPMENT RENTAL		0.00			
	015-623-463	TOWER RENT		495.00			
	015-623-480	BONDS		0.00			
	015-623-486	CONTRACT LABOR		0.00			
	015-623-490	MISCELLANEOUS	335,585.84	(0.00)			
			<b>Sub-Total : Operating</b>	<b>335,585.84</b>	<b>425,521.70</b>		<b>0.00</b>
015-623-569	LEASE INTEREST PAYMENT	20,460.18	20,460.18				
015-623-570	LEASE PAYMENT	307,973.13	307,973.13				
015-623-571	ROAD MACHINERY/ EQUIPMENT	0.00	645,814.50				
015-623-572	OFFICE FURNISHINGS & EQUIPMENT	0.00	0.00				
015-623-573	CAPITAL OUTLAY PURCHASES	0.00	31,500.00				
015-623-575	CAPITAL OUTLAY - BRIDGE	0.00	33,418.00				
		<b>Sub-Total : Capital Outlay</b>	<b>328,433.31</b>	<b>1,039,165.81</b>		<b>0.00</b>	
		* EXP. SUMMARY - PCT #3	1,233,684.36	2,034,352.72		0.00	
Precinct 4	015-624-000	PRECINCT #4 - ROAD & BRIDGE			SEE NEW FUND # 024		
	015-624-105	SALARIES	288,955.98	288,955.98			
	015-624-108	SALARIES / PART-TIME	31,144.54	31,144.54			
	015-624-200	LONGEVITY PAY	5,700.00	5,700.00			
	015-624-201	SOCIAL SECURITY	24,923.74	24,923.74			
	015-624-202	GROUP INSURANCE	69,367.20	69,367.20			
	015-624-203	RETIREMENT	28,571.09	28,571.09			
	015-624-204	WORKERS COMPENSATION	18,605.26	18,605.26			
	015-624-206	UNEMPLOYMENT INSURANCE	716.76	716.76			
			<b>Sub-Total : Personnel</b>	<b>467,984.58</b>	<b>467,984.58</b>		<b>0.00</b>
	015-624-100	Pct. #4 Carryover - Operating Money		0.00			
	015-624-300	UNIFORMS		6,500.00			
	015-624-315	OFFICE SUPPLIES		1,850.00			
	015-624-330	FUEL/ OIL		180,350.76			
	015-624-337	MATERIAL/ SUPPLIES		9,575.00			
015-624-338	CULVERTS		24,500.00				
015-624-339	CONSTRUCTION CONTR & MATERIAL		250,783.70				
015-624-354	TIRES/ TUBES		15,500.00				
015-624-420	TELEPHONE		1,450.00				

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
	015-624-423	MOBIL PHONES / PAGERS		2,043.28		
	015-624-427	TRAVEL/TRAINING		5,000.00		
	015-624-440	ELECTRICITY		4,000.00		
	015-624-441	GAS/ HEAT		0.00		
	015-624-442	WATER		600.00		
	015-624-456	PARTS & REPAIRS		103,436.66		
	015-624-461	EQUIPMENT RENTAL		15,567.15		
	015-624-463	TOWER RENT		495.00		
	015-624-490	MISCELLANEOUS	613,072.17	40,908.60		
				0.00		
		<b>Sub-Total : Operating</b>	<b>613,072.17</b>	<b>662,560.15</b>		<b>0.00</b>
	015-624-569	LEASE INTEREST PAYMENT	9,913.41	9,913.41		
	015-624-570	LEASE PAYMENT	194,830.00	194,830.00		
	015-624-571	ROAD MACHINERY & EQUIPMENT	0.00	9,000.00		
	015-624-572	OFFICE FURNISHINGS & Equipment	0.00	0.00		
	015-624-573	CAPITAL OUTLAY PURCHASES	0.00	254,213.60		
	015-624-575	CAPITAL OUTLAY - BRIDGE	0.00	0.00		
		<b>Sub-Total : Capital Outlay</b>	<b>204,743.41</b>	<b>467,957.01</b>		<b>0.00</b>
		<b>* EXP. SUMMARY - PCT #4</b>	<b>1,285,800.16</b>	<b>1,598,501.74</b>		<b>0.00</b>
	<b>FUND TOTALS</b>	<b>**TOTAL PERSONNEL</b>	2,220,748.22	2,220,748.22		0.00
<b>(by category)</b>	<b>**TOTAL OPERATING</b>	2,364,023.66	3,293,494.39		0.00	
	<b>**TOTAL CAPITAL OUTLAY</b>	847,075.81	2,086,081.39		0.00	
	<b>** TOTAL EXPENDITURES</b>	<b>5,431,847.69</b>	<b>7,600,324.00</b>		<b>0.00</b>	
<b>ROAD &amp;</b>	TARGET BALANCE	17,515.88	(1,154,776.69)		0.00	
	USE OF FUND BALANCE					
<b>BRIDGE</b>	FY BUDGET BALANCE					
	<b>Projected Balance (year ending)</b>	436,531.88	(79,499.69)		664,123.00	

LATERAL ROAD	REVENUE	Fund Balance (year beginning)	2008 Budget	2008 Budget	FY2009 JUSTIFICATION / NOTES	2009 Adopted
	017-333-330	STATE LATERAL ROAD MONIES	218,227.00	219,713.00	Estimated by County Auditor - TO BE TRANSFERRED TO NEW PCT. FUNDS	273,898.00
	017-360-100	DEPOSITORY INTEREST	2,500.00	2,500.00		
		<b>* REVENUE SUMMARY - LATERAL RC</b>	<b>45,300.00</b>	<b>51,158.26</b>	Included in calculation of base funding for new Pct. Funds	<b>0.00</b>
		<b>**TOTAL REVENUES</b>	<b>45,300.00</b>	<b>51,158.26</b>		<b>0.00</b>
	<b>EXPENSE</b>					
	017-621-339	PRECINCT#1 LATERAL ROAD	10,419.00	11,766.40		0.00
	017-700-015	TRANSFER FUNDS TO REG. BUDGET		0.00		
	017-622-339	PRECINCT #2 LATERAL ROAD	10,419.00	11,766.40		0.00
	017-623-100	PCT. #3 BUDGET CARRYFORWARD		0.00		
	017-623-339	PRECINCT #3 LATERAL ROAD	12,231.00	13,812.73		0.00
	017-624-100	PCT. #4 BUDGET CARRYFORWARD		0.00		
	017-624-339	PRECINCT #4 LATERAL ROAD	12,231.00	108,812.73		0.00
		<b>Sub-Total : Operating</b>	<b>45,300.00</b>	<b>146,158.26</b>		<b>0.00</b>
		<b>* EXPENSE SUMMARY - LATERAL RC</b>	<b>45,300.00</b>	<b>146,158.26</b>		<b>0.00</b>
		<b>**TOTAL EXPENDITURES</b>	<b>45,300.00</b>	<b>146,158.26</b>		<b>0.00</b>
<b>LATERAL ROAD</b>	TARGET BALANCE	0.00	(95,000.00)			0.00
	<b>Projected Balance (year ending)</b>	218,227.00	124,713.00			273,898.00

JUDICIAL CNTR. CONSTRUCTION	REVENUE	Fund Balance (year beginning)	2008 Budget	2008 Budget	FY2009 JUSTIFICATION / NOTES	2009 Adopted
	019-341-100	INTEREST - 2008 CO SERIES		123,717.84		9,847,678.00
	019-390-408	PREMIUM ON CO'S		0.00		
	019-390-409	PROCEEDS - 2008 CO SERIES		0.00		
<b>NEW</b>		PROCEEDS FROM FUND BALANCE				
		<b>*REVENUE SUMMARY</b>	0.00	123,717.84		0.00
	<b>020-399-999</b>	<b>**TOTAL REVENUES</b>	0.00	123,717.84		0.00

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
	EXPENSE					
	019-465-550	ARCHITECT/ENG SERVICES		0.00		
	019-465-551	PRE-CONSTRUCTION EXPENSE		0.00		
	019-465-552	CONSTRUCTION MANAGER FEES		0.00	NEED ESTIMATE AMT.	
	019-465-553	BOND ISSUE COSTS		0.00		
	019-465-554	DISCOUNT - 2008 CO ISSUE		0.00		
	019-465-555	CONSTRUCTION COSTS		0.00	NEED ESTIMATE AMT.	
	019-700-061	TRANSFER TO DEBT SERVICE		123,717.84		
		<b>Sub-Total : Capital Project</b>	0.00	123,717.84		0.00
	019-999-999	<b>**TOTAL EXPENSES</b>	0.00	123,717.84		0.00
		TARGET BALANCE		0.00		0.00
		FY BUDGET BALANCE				
		<b>Projected Balance (year ending)</b>				9,847,678.00

CONSTRUCTION FUND (Jail)	REVENUE	Fund Balance (year beginning)	18,210,860.00	18,310,433.00		18,640,991.00
	020-340-100	INTEREST - 2007 CO SERIES	6,670.00	6,670.00		
				0.00		
	020-361-100	PROCEEDS - 2007 CO SERIES		0.00		
NEW		PROCEEDS FROM FUND BALANCE			NEED FUND BALANCE AMT. FROM AUDITOR	
		<b>*REVENUE SUMMARY</b>	6,670.00	6,670.00		0.00
	020-399-999	<b>**TOTAL REVENUES</b>	6,670.00	6,670.00		0.00
	EXPENSE					
	020-512-550	ARCHITECT/ENG SERVICES		0.00	NEED ESTIMATE AMT.	
	020-512-551	PRE-CONSTRUCTION EXPENSE		0.00	NEED ESTIMATE AMT.	
	020-512-552	CONSTRUCTION MANAGER FEES		0.00	NEED ESTIMATE AMT.	
	020-512-553	BOND ISSUE COSTS		0.00		
	020-512-554	DISCOUNT - 2007 CO ISSUE		0.00		
	020-512-555	CONSTRUCTION COSTS		0.00	NEED ESTIMATE AMT.	
	020-700-061	TRANSFER TO DEBT SERVICE	6,668.75	6,668.75		
		<b>Sub-Total : Capital Project</b>	6,668.75	6,668.75		0.00
	020-999-999	<b>**TOTAL EXPENSES</b>	6,668.75	6,668.75		0.00
		TARGET BALANCE	1.25	1.25		0.00
		FY BUDGET BALANCE				
		<b>Projected Balance (year ending)</b>	18,210,861.25			18,640,991.00

ROAD & BRIDGE PRECINCT 1	REVENUE	Fund Balance (year beginning)			
	021-310-110	TAXES - CURRENT			
	021-310-120	TAXES DELINQUENT			
		<b>* TAX REVENUE SUMMARY</b>			
	021-318-160	OTHER TAX			
	021-319-300	FINES			
	021-321-200	AUTO REGISTRATION FEES			
	021-321-300	LICENSE TAX			
	021-321-400	TxDOT GROSS WEIGHT & AXLE			
	021-321-500	SPECIAL LICENSE PLATE MONEY			
		<b>* FEE REVENUE SUMMARY</b>			
	021-330-600	FEMA FUNDS			
	021-333-330	LATERAL ROAD (STATE) REVENUES			
	021-333-570	STATE REIMB - BRIDGE PROJECT			
	021-342-010	GENERAL FUND REIMBURSEMENT			
	021-342-566	REFUND - UNEMPLOYMENT			
	021-342-620	REIMBURSE TRAVEL			
	021-342-621	ROAD REPAIR REIMBURSEMENT			

Estimated by County Auditor from Fund 015 - distrb. As determined by CC		
Rev. Tax Rate= .6277 (see Tax Calculation sheet for detail)		
	NTV (less exempt) \$2,319,179,386	826,772.19
	850,000 (EST.) x fund %	49,929.73
		<b>876,701.92</b>
	23% of Total Estimate	25,300.00
	23% of Total Estimate	123,625.00
	23% of Total Estimate	112,700.00
	23% of Total Estimate	7,590.00
	Per Tax A/C - we do not receive any funding. Rev. recorded in 08 should be in 010-321-501 "Child Safety"	0.00
		<b>269,215.00</b>
	23% of est. \$48,650	11,191.34

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
	021-360-100	DEPOSITORY INTEREST			23% of Total Estimate	8,740.00
	021-360-200	MISCELLANEOUS REVENUE				
	021-364-100	SALE OF SURPLUS				
	021-364-200	SALE OF TIMBER				
	021-369-100	CULVERT/MATERIAL REIMBURSEMENT				
	021-370-010	TRANSFER FROM GENERAL FUND				
	021-370-032	TRANSFER FROM WASTE MANAGEMENT				
	021-370-100	INSURANCE CLAIMS PAID				
	021-390-600	TAX NOTE PROCEEDS				
	021-390-611	BUYBACK PROCEEDS				
	021-390-621	OTHER LOAN PROCEEDS				
		<b>* OTHER REVENUES - SUMMARY</b>				<b>19,931.34</b>
		<b>** TOTAL REVENUE - PCT. 1</b>				<b>1,165,848.26</b>
	021-621-000	PRECINCT #1 - ROAD & BRIDGE				
	021-621-101	SALARY COUNTY COMMISSIONER				45,718.72
	021-621-103	CELL PHONE ALLOWANCE - COMM.				840.00
	021-621-105	SALARIES				247,493.31
	021-621-108	SALARIES / PART-TIME				16,345.32
	021-621-200	LONGEVITY PAY				2,580.00
	021-621-201	SOCIAL SECURITY				25,403.43
	021-621-202	GROUP INSURANCE				55,493.76
	021-621-203	RETIREMENT				31,048.63
	021-621-204	WORKERS COMPENSATION				14,593.16
	021-621-206	UNEMPLOYMENT INSURANCE				398.91
	021-621-225	VEHICLE ALLOWANCE - COMMISSIONER				19,093.57
		<b>Sub-Total : Personnel</b>				<b>459,008.80</b>
	021-621-300	BUDGET CARRYFORWARD			for FY09 - County Auditor will provide Pct. Fund Balance after audit closeout	
	021-621-305	UNIFORMS				
	021-621-315	OFFICE SUPPLIES				
	021-621-330	FUEL/ OIL				
	021-621-337	SHOP MATERIAL/ SUPPLIES				
	021-621-338	CULVERTS				
	021-621-339	CONSTRUCTION EXP & MATERIAL				
	021-621-354	TIRES/ TUBES				
	021-621-377	ROAD SIGNAGE				3,220.00
	021-621-420	TELEPHONE				
	021-621-423	MOBIL PHONES / PAGERS				
	021-621-427	TRAVEL/TRAINING				
	021-621-440	ELECTRICITY				
	021-621-441	GAS/ HEAT				
	021-621-442	WATER				
	021-621-456	PARTS & REPAIRS				
	021-621-461	EQUIPMENT RENTAL				
	021-621-463	TOWER RENT				495.00
	021-621-490	MISCELLANEOUS			To be distributed by Commissioner to indiv. line item accounts	694,440.55
	021-621-491	EQUIPMENT INSURANCE			Actual, per Auditor's ins. Schedule on 7/1/08 - revise for any new equip. addtl premium	8,329.79
	021-621-015	PRO-RATA RB ADM. EXP				0.00
		<b>Sub-Total : Operating</b>				<b>706,485.34</b>
	021-621-569	LEASE INTEREST PAYMENT			To be provided by County Auditor & offset by BuyBack Revenues provided	
	021-621-570	LEASE PAYMENT			To be provided by County Auditor & offset by BuyBack Revenues provided	
	021-621-571	ROAD MACHINERY & EQUIPMENT				
	021-621-572	OFFICE FURNISHINGS & Equipment				
	021-621-573	CAPITAL OUTLAY PURCHASES				
	021-621-575	CAPITAL OUTLAY - BRIDGE				
	021-621-622	PERMANENT ROAD EXPENSE				
	021-621-623	R.O.W. ACQUISITION				
	021-700-010	TRANSFER TO GENERAL FUND				
	021-700-061	TRANSFER TO DEBT SERVICE				
		<b>Sub-Total : Capital Outlay</b>				<b>0.00</b>
	021-999-999	EXP. SUMMARY - PCT #1				<b>1,165,494.14</b>

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
		TARGET BALANCE				354.12
		USE OF FUND BALANCE				
<b>ROAD &amp; BRIDGE</b>		FY BUDGET BALANCE				
<b>PCT. 1</b>		<i>Projected Balance (year ending)</i>				

ROAD & BRIDGE PRECINCT 2	REVENUE	Fund Balance (year beginning)
	022-310-110	TAXES - CURRENT
	022-310-120	TAXES DELINQUENT
		<b>* TAX REVENUE SUMMARY</b>
	022-318-160	OTHER TAX
	022-319-300	FINES
	022-321-200	AUTO REGISTRATION FEES
	022-321-300	LICENSE TAX
	022-321-400	TxDOT GROSS WEIGHT & AXLE
	022-321-500	SPECIAL LICENSE PLATE MONEY
		<b>* FEE REVENUE SUMMARY</b>
	022-330-600	FEMA FUNDS
	022-333-330	LATERAL ROAD (STATE) REVENUES
	022-333-570	STATE REIMB - BRIDGE PROJECT
	022-342-010	GENERAL FUND REIMBURSEMENT
	022-342-566	REFUND - UNEMPLOYMENT
	022-342-620	REIMBURSE TRAVEL
	022-342-621	ROAD REPAIR REIMBURSEMENT
	022-360-100	DEPOSITORY INTEREST
	022-360-200	MISCELLANEOUS REVENUE
	022-364-100	SALE OF SURPLUS
	022-364-200	SALE OF TIMBER
	022-369-100	CULVERT/MATERIAL REIMBURSEMENT
	022-370-010	TRANSFER FROM GENERAL FUND
	022-370-032	TRANSFER FROM WASTE MANAGEMENT
	022-370-100	INSURANCE CLAIMS PAID
	022-390-600	TAX NOTE PROCEEDS
	022-390-611	BUYBACK PROCEEDS
	022-390-621	OTHER LOAN PROCEEDS
		<b>* OTHER REVENUES - SUMMARY</b>
		<b>** TOTAL REVENUE - PCT. 2</b>

Estimated by County Auditor from Fund 015 - distrib. As determined by CC		
Rev. Tax Rate= .6277 (see Tax Calculation sheet for detail)		
	NTV (less exempt) \$2,319,179,386	846,380.11
	850,000 (EST.) x fund %	51,113.88
		<b>897,493.98</b>
	23% of Total Estimate	25,300.00
	23% of Total Estimate	123,625.00
	23% of Total Estimate	112,700.00
	23% of Total Estimate	7,590.00
	Per Tax A/C - we do not receive any funding. Rev. recorded in 08 should be in 010-321-501 "Child Safety "	0.00
		<b>269,215.00</b>
	23% of est. \$48,650	11,191.34
	23% of Total Estimate	8,740.00
		<b>19,931.34</b>
		<b>1,186,640.32</b>

022-622-000	PRECINCT #2 - ROAD & BRIDGE
022-622-101	SALARY COUNTY COMMISSIONER
022-622-103	CELL PHONE ALLOWANCE - COMM.
022-622-105	SALARIES
022-622-108	SALARIES / PART-TIME
022-622-200	LONGEVITY PAY
022-622-201	SOCIAL SECURITY
022-622-202	GROUP INSURANCE
022-622-203	RETIREMENT
022-622-204	WORKERS COMPENSATION
022-622-206	UNEMPLOYMENT INSURANCE
022-622-225	VEHICLE ALLOWANCE - COMMISSIONER
	<i>Sub-Total : Personnel</i>
022-622-300	BUDGET CARRYFORWARD
022-622-305	UNIFORMS
022-622-315	OFFICE SUPPLIES
022-622-330	FUEL/ OIL

		45,718.72
		840.00
		248,515.73
		3,153.54
		3,720.00
		24,559.68
		62,430.48
		30,006.17
		14,353.97
		382.81
		19,093.57
		<b>452,774.66</b>
	for FY09 - County Auditor will provide Pct. Fund Balance after audit closeout	

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
	022-622-337	SHOP MATERIAL/ SUPPLIES				
	022-622-338	CULVERTS				
	022-622-339	CONSTRUCTION EXP & MATERIAL				
	022-622-354	TIRES/ TUBES				
	022-621-377	ROAD SIGNAGE				3,220.00
	022-622-420	TELEPHONE				
	022-622-423	MOBIL PHONES / PAGERS				
	022-622-427	TRAVEL/TRAINING				
	022-622-440	ELECTRICITY				
	022-622-441	GAS/ HEAT				
	022-622-442	WATER				
	022-622-456	PARTS & REPAIRS				
	022-622-461	EQUIPMENT RENTAL				
	022-622-463	TOWER RENT				495.00
	022-622-490	MISCELLANEOUS			To be distributed by Commissioner to indiv. line item accounts	723,631.35
	022-621-491	EQUIPMENT INSURANCE			Actual, per Auditor's ins. Schedule on 7/1/08 - revise for any new equip. addtl premium	6,156.80
	022-622-015	PRO-RATA RB ADM. EXP				0.00
		<b>Sub-Total : Operating</b>				<b>733,503.15</b>
	022-622-569	LEASE INTEREST PAYMENT			To be provided by County Auditor & offset by BuyBack Revenues provided	
	022-622-570	LEASE PAYMENT			To be provided by County Auditor & offset by BuyBack Revenues provided	
	022-622-571	ROAD MACHINERY & EQUIPMENT				
	022-622-572	OFFICE FURNISHINGS & Equipment				
	022-622-573	CAPITAL OUTLAY PURCHASES				
	022-622-575	CAPITAL OUTLAY - BRIDGE				
	022-622-622	PERMANENT ROAD EXPENSE				
	022-622-623	R.O.W. ACQUISITION				
	022-700-010	TRANSFER TO GENERAL FUND				
	022-700-061	TRANSFER TO DEBT SERVICE				
		<b>Sub-Total : Capital Outlay</b>				<b>0.00</b>
	022-999-999	EXP. SUMMARY - PCT #2				<b>1,186,277.80</b>
		TARGET BALANCE				362.52
		USE OF FUND BALANCE				
		FY BUDGET BALANCE				
		<b>Projected Balance (year ending)</b>				

**ROAD & BRIDGE PCT. 2**

REVENUE	Fund Balance (year beginning)
023-310-110	TAXES - CURRENT
023-310-120	TAXES DELINQUENT
	<b>* TAX REVENUE SUMMARY</b>
023-318-160	OTHER TAX
023-319-300	FINES
023-321-200	AUTO REGISTRATION FEES
023-321-300	LICENSE TAX
023-321-400	TxDOT GROSS WEIGHT & AXLE
023-321-500	SPECIAL LICENSE PLATE MONEY
	<b>* FEE REVENUE SUMMARY</b>
023-330-600	FEMA FUNDS
023-333-330	LATERAL ROAD (STATE) REVENUES
023-333-570	STATE REIMB - BRIDGE PROJECT
023-342-010	GENERAL FUND REIMBURSEMENT
023-342-566	REFUND - UNEMPLOYMENT
023-342-620	REIMBURSE TRAVEL
023-342-621	ROAD REPAIR REIMBURSEMENT
023-360-100	DEPOSITORY INTEREST
023-360-200	MISCELLANEOUS REVENUE

**ROAD & BRIDGE PRECINCT 3**

Estimated by County Auditor from Fund 015 - distrib. As determined by CC	
<b>Rev. Tax Rate= .6277 (see Tax Calculation sheet for detail)</b>	
NTV (less exempt) \$2,319,179,386	847,630.27
850,000 (EST.) x fund %	51,189.38
	<b>898,819.65</b>
27% of Total Estimate	29,700.00
27% of Total Estimate	145,125.00
27% of Total Estimate	132,300.00
27% of Total Estimate	8,910.00
Per Tax A/C - we do not receive any funding. Rev. recorded in 08 should be in 010-321-501 "Child Safety "	0.00
	<b>316,035.00</b>
27% of est. \$48,650	13,137.66
27% of Total Estimate	10,260.00

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
	023-364-100	SALE OF SURPLUS				
	023-364-200	SALE OF TIMBER				
	023-369-100	CULVERT/MATERIAL REIMBURSEMENT				
	023-370-010	TRANSFER FROM GENERAL FUND				
	023-370-032	TRANSFER FROM WASTE MANAGEMENT				
	023-370-100	INSURANCE CLAIMS PAID				
	023-390-600	TAX NOTE PROCEEDS				
	023-390-611	BUYBACK PROCEEDS				
	023-390-621	OTHER LOAN PROCEEDS				
		<b>* OTHER REVENUES - SUMMARY</b>				<b>23,397.66</b>
		<b>** TOTAL REVENUE - PCT. 3</b>				<b>1,238,252.31</b>
	023-623-000	PRECINCT #3 - ROAD & BRIDGE				
	023-623-101	SALARY COUNTY COMMISSIONER				45,718.72
	023-623-103	CELL PHONE ALLOWANCE - COMM.				840.00
	023-623-105	SALARIES				380,734.53
	023-623-108	SALARIES / PART-TIME				17,203.49
	023-623-200	LONGEVITY PAY				6,120.00
	023-623-201	SOCIAL SECURITY				35,932.84
	023-623-202	GROUP INSURANCE				97,114.08
	023-623-203	RETIREMENT				43,917.91
	023-623-204	WORKERS COMPENSATION				21,651.83
	023-623-206	UNEMPLOYMENT INSURANCE				604.29
	023-623-225	VEHICLE ALLOWANCE - COMMISSIONER				19,093.57
		<b>Sub-Total : Personnel</b>				<b>668,931.25</b>
	023-623-300	BUDGET CARRYFORWARD			for FY09 - County Auditor will provide Pct. Fund Balance after audit closeout	
	023-623-305	UNIFORMS				
	023-623-315	OFFICE SUPPLIES				
	023-623-330	FUEL/ OIL				
	023-623-337	SHOP MATERIAL/ SUPPLIES				
	023-623-338	CULVERTS				
	023-623-339	CONSTRUCTION EXP & MATERIAL				
	023-623-354	TIRES/ TUBES				
	023-621-377	ROAD SIGNAGE				3,780.00
	023-623-420	TELEPHONE				
	023-623-423	MOBIL PHONES / PAGERS				
	023-623-427	TRAVEL/TRAINING				
	023-623-440	ELECTRICITY				
	023-623-441	GAS/ HEAT				
	023-623-442	WATER				
	023-623-456	PARTS & REPAIRS				
	023-623-461	EQUIPMENT RENTAL				
	023-623-463	TOWER RENT				495.00
	023-623-490	MISCELLANEOUS			To be distributed by Commissioner to indiv. line item accounts	553,455.90
	023-621-491	EQUIPMENT INSURANCE			Actual, per Auditor's ins. Schedule on 7/1/08 - revise for any new equip. addtl premium	11,227.11
	023-623-015	PRO-RATA RB ADM EXP				0.00
		<b>Sub-Total : Operating</b>				<b>568,958.00</b>
	023-623-569	LEASE INTEREST PAYMENT			To be provided by County Auditor & offset by BuyBack Revenues provided	
	023-623-570	LEASE PAYMENT			To be provided by County Auditor & offset by BuyBack Revenues provided	
	023-623-571	ROAD MACHINERY & EQUIPMENT				
	023-623-572	OFFICE FURNISHINGS & Equipment				
	023-623-573	CAPITAL OUTLAY PURCHASES				
	023-623-575	CAPITAL OUTLAY - BRIDGE				
	023-623-622	PERMANENT ROAD EXPENSE				
	023-623-623	R.O.W. ACQUISITION				
	023-700-010	TRANSFER TO GENERAL FUND				
	023-700-061	TRANSFER TO DEBT SERVICE				
		<b>Sub-Total : Capital Outlay</b>				<b>0.00</b>
	023-999-999	EXP. SUMMARY - PCT #3				<b>1,237,889.25</b>
		TARGET BALANCE				363.06

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2008 JUSTIFICATION / NOTES	2009 Adopted
ROAD & BRIDGE PCT. 3		USE OF FUND BALANCE				
		FY BUDGET BALANCE				
		<i>Projected Balance (year ending)</i>				

ROAD & BRIDGE PRECINCT 4	REVENUE	Fund Balance (year beginning)
	024-310-110	TAXES - CURRENT
	024-310-120	TAXES DELINQUENT
		<b>* TAX REVENUE SUMMARY</b>
	024-318-160	OTHER TAX
	024-319-300	FINES
	024-321-200	AUTO REGISTRATION FEES
	024-321-300	LICENSE TAX
	024-321-400	TxDOT GROSS WEIGHT & AXLE
	024-321-500	SPECIAL LICENSE PLATE MONEY
		<b>* FEE REVENUE SUMMARY</b>
	024-330-600	FEMA FUNDS
	024-333-330	LATERAL ROAD (STATE) REVENUES
	024-333-570	STATE REIMB - BRIDGE PROJECT
	024-342-010	GENERAL FUND REIMBURSEMENT
	024-342-566	REFUND - UNEMPLOYMENT
	024-342-620	REIMBURSE TRAVEL
	024-342-621	ROAD REPAIR REIMBURSEMENT
	024-360-100	DEPOSITORY INTEREST
	024-360-200	MISCELLANEOUS REVENUE
	024-364-100	SALE OF SURPLUS
	024-364-200	SALE OF TIMBER
	024-369-100	CULVERT/MATERIAL REIMBURSEMENT
	024-370-010	TRANSFER FROM GENERAL FUND
	024-370-032	TRANSFER FROM WASTE MANAGEMENT
	024-370-100	INSURANCE CLAIMS PAID
	024-390-600	TAX NOTE PROCEEDS
	024-390-611	BUYBACK PROCEEDS
	024-390-621	OTHER LOAN PROCEEDS
		<b>* OTHER REVENUES - SUMMARY</b>
		<b>** TOTAL REVENUE - PCT. 4</b>

Estimated by County Auditor from Fund 015 - distrb. As determined by CC		
<b>Rev. Tax Rate= .6277 (see Tax Calculation sheet for detail)</b>		
	NTV (less exempt) \$2,319,179,386	934,599.35
	850,000 (EST.) x fund %	56,441.54
		<b>991,040.89</b>
	27% of Total Estimate	29,700.00
	27% of Total Estimate	145,125.00
	27% of Total Estimate	132,300.00
	27% of Total Estimate	8,910.00
	Per Tax A/C - we do not receive any funding. Rev. recorded in 08 should be in 010-321-501 "Child Safety"	0.00
		<b>316,035.00</b>
	27% of est. \$48,650	13,137.66
	27% of Total Estimate	10,260.00
		<b>23,397.66</b>
		<b>1,330,473.55</b>

024-624-000	PRECINCT #4 - ROAD & BRIDGE
024-624-101	SALARY COUNTY COMMISSIONER
024-624-103	CELL PHONE ALLOWANCE - COMM.
024-624-105	SALARIES
024-624-108	SALARIES / PART-TIME
024-624-200	LONGEVITY PAY
024-624-201	SOCIAL SECURITY
024-624-202	GROUP INSURANCE
024-624-203	RETIREMENT
024-624-204	WORKERS COMPENSATION
024-624-206	UNEMPLOYMENT INSURANCE
024-624-225	VEHICLE ALLOWANCE - COMMISSIONER
	<b>Sub-Total : Personnel</b>
024-624-300	BUDGET CARRYFORWARD
024-624-305	UNIFORMS
024-624-315	OFFICE SUPPLIES
024-624-330	FUEL/ OIL
024-624-337	SHOP MATERIAL/ SUPPLIES
024-624-338	CULVERTS
024-624-339	CONSTRUCTION EXP & MATERIAL
024-624-354	TIRES/ TUBES

		45,718.72
		840.00
		296,179.88
		31,923.15
		5,580.00
		30,549.15
		76,303.92
		37,337.85
		19,205.56
		499.98
		19,093.57
		<b>563,231.79</b>
	for FY09 - County Auditor will provide Pct. Fund Balance after audit closeout	



FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
	024-621-377	ROAD SIGNAGE				3,780.00
	024-624-420	TELEPHONE				
	024-624-423	MOBIL PHONES / PAGERS				
	024-624-427	TRAVEL/TRAINING				
	024-624-440	ELECTRICITY				
	024-624-441	GAS/ HEAT				
	024-624-442	WATER				
	024-624-456	PARTS & REPAIRS				
	024-624-461	EQUIPMENT RENTAL				
	024-624-463	TOWER RENT				495.00
	024-624-490	MISCELLANEOUS			To be distributed by Commissioner to indiv. line item accounts	752,063.68
	024-621-491	EQUIPMENT INSURANCE			Actual, per Auditor's ins. Schedule on 7/1/08 - revise for any new equip. addtl premium	10,502.78
	024-624-015	PRO-RATA RB ADM. EXP				0.00
	<b>Sub-Total : Operating</b>					<b>766,841.46</b>
	024-624-569	LEASE INTEREST PAYMENT			To be provided by County Auditor & offset by BuyBack Revenues provided	
	024-624-570	LEASE PAYMENT			To be provided by County Auditor & offset by BuyBack Revenues provided	
	024-624-571	ROAD MACHINERY & EQUIPMENT				
	024-624-572	OFFICE FURNISHINGS & Equipment				
	024-624-573	CAPITAL OUTLAY PURCHASES				
	024-624-575	CAPITAL OUTLAY - BRIDGE				
	024-624-622	PERMANENT ROAD EXPENSE				
	024-624-623	R.O.W. ACQUISITION				
	024-700-010	TRANSFER TO GENERAL FUND				
	024-700-061	TRANSFER TO DEBT SERVICE				
	<b>Sub-Total : Capital Outlay</b>					<b>0.00</b>
	024-999-999	EXP. SUMMARY - PCT #4				1,330,073.25
		TARGET BALANCE				400.31
		USE OF FUND BALANCE				
<b>ROAD &amp; BRIDGE PCT. 4</b>		FY BUDGET BALANCE				
		<b>Projected Balance (year ending)</b>				

**ROAD & BRIDGE SUMMARY**

(All Pcts.&Adm)	AD VALOREM TAX	3,664,056.45
	OTHER TAX	0.00
Funds 015, 021, 022, 023, 024	FINES	110,000.00
	AUTO REG / VEHICLE LIC.	1,060,500.00
	INTEREST	38,000.00
	FEDERAL/STATE FUNDING	48,658.00
	OTHER REVENUES	0.00
	DEBT PROCEEDS	0.00
	LESS INTRAFUND TRANSFERS	0.00
	Less Transfers received in 015	0.00
	<b>ALL REVENUE - ROAD &amp; BRIDGE</b>	<b>4,921,214.45</b>
	PERSONNEL	2,143,946.49
	OPERATING	2,775,787.95
	Includes transfers to RB Admin	
	CAPITAL OUTLAY	0.00
	LESS INTRAFUND TRANSFERS	0.00
	Less Pct. Transfers to 015	0.00
	<b>ALL EXPENSE - ROAD &amp; BRIDGE</b>	<b>4,919,734.44</b>
		1,480.01

JUSTICE COURT BLDG. SECURIT	REVENUE	Fund Balance (year beginning)	2,102.00	8,738.00	14,290.00
	026-340-801	J/P Court Bldg. Security - JP#1	1,000.00	1,000.00	2,000.00
	026-340-802	J/P Court Bldg. Security - JP#2	500.00	500.00	1,200.00
	026-340-803	J/P Court Bldg. Security - JP#3	1,400.00	1,400.00	2,700.00
	026-340-804	J/P Court Bldg. Security - JP#4	350.00	350.00	630.00
		<b>* FEE REVENUE SUMMARY</b>	<b>3,250.00</b>	<b>3,250.00</b>	<b>6,530.00</b>
	026-340-100	DEPOSITORY INTEREST		0.00	
	027-399-999	<b>**TOTAL REVENUES</b>	<b>3,250.00</b>	<b>3,250.00</b>	<b>6,530.00</b>
		EXPENSE			
	026-580-572	JP#2 CAPITAL OUTLAY			based on JP2 revenues + 1/3 of JP1 revenues
	026-580-573	JP#3 CAPITAL OUTLAY			based on JP3 revenues + 1/3 of JP1 revenues

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
JP COURT BLDG SECURITY	026-580-574	JP#4 CAPITAL OUTLAY			based on JP4 revenues + 1/3 of JP1 revenues	1,296.67
			3,250.00	3,250.00	Expenditures must be requested & approved by Court action (same as RMF Funds)	
		<b>Sub-Total : Capital Outlay</b>	3,250.00	3,250.00		<b>6,530.00</b>
	026-999-999	<b>**TOTAL EXPENSES</b>	<b>3,250.00</b>	<b>3,250.00</b>		<b>6,530.00</b>
		TARGET BALANCE	0.00			0.00
		FY BUDGET BALANCE				
		<b>Projected Balance (year ending)</b>	2,102.00			14,290.00

SECURITY	REVENUE	Fund Balance (year beginning)	(5,478.00)	(4,736.00)	Estimated by County Auditor	816.00
	027-340-010	TRANSFER FROM GENERAL FUND	24,940.00	24,940.00	AUDITOR - transfer from 010-401-027	29,750.00
	027-340-271	UNAPPROPRIATED FUND BALANCE	0.00	0.00		0.00
	027-370-032	TRANSFER FROM WASTE MANAGEM	0.00	0.00		0.00
	027-340-400	COUNTY CLERK FEES	17,000.00	17,000.00	ESTIMATE PROVIDED BY COUNTY CLERK	16,500.00
	027-340-700	DISTRICT CLERK FEES	5,500.00	5,500.00		5,500.00
	027-340-801	C/H Security, JP #1	4,700.00	4,700.00		6,500.00
	027-340-802	C/H Security, JP #2	3,700.00	3,700.00		3,900.00
	027-340-803	C/H Security, JP #3	10,000.00	10,000.00		8,700.00
	027-340-804	C/H Security, JP #4	2,500.00	2,500.00		2,000.00
	027-360-100	DEPOSITORY INTEREST	225.00	225.00		
		<b>* REVENUE SUMMARY - SECURITY</b>	<b>68,565.00</b>	<b>68,565.00</b>		<b>72,850.00</b>
	027-399-999	<b>**TOTAL REVENUES</b>	<b>68,565.00</b>	<b>68,565.00</b>		<b>72,850.00</b>
	EXPENSE					
	027-580-105	SALARIES -	32,324.53	32,324.53		33,132.64
	027-580-108	SALARIES / PART-TIME	8,456.56	8,456.56	increasing for Bailiff needed in AG, Cluster Court, Visiting Judges	9,500.00
	027-580-120	CERTIFICATE PAY	0.00	0.00		0.00
	027-580-200	LONGEVITY	720.00	720.00		780.00
	027-580-201	SOCIAL SECURITY	3,174.83	3,174.83		3,321.07
	027-580-202	GROUP INSURANCE	6,936.72	6,936.72	1.00	6,936.72
	027-580-203	RETIREMENT	3,647.95	3,647.95		4,059.08
	027-580-204	WORKERS COMPENSATION	126.28	126.28		105.60
	027-580-206	UNEMPLOYMENT INSURANCE	91.30	91.30		65.12
		<b>Sub-Total : Personnel</b>	<b>55,478.17</b>	<b>55,478.17</b>		<b>57,900.23</b>
	027-580-300	UNIFORMS	1,005.00	1,005.00		1,005.00
	027-580-315	OFFICE SUPPLIES	400.00	400.00		400.00
	027-580-423	Mobile Phones/Pagers	500.00	500.00		500.00
	027-580-427	TRAVEL/TRAINING	2,000.00	2,000.00		2,000.00
	027-580-495	SECURITY EXPENSES	3,700.00	3,700.00	Telcom Monitoring (panic buttons) @ \$80/mo=\$960 + Ann. For Security camera service @ \$2,500 + add Office Annex camera maint. @ \$2,500	6,000.00
		<b>Sub-Total : Operating</b>	<b>7,605.00</b>	<b>7,605.00</b>		<b>9,905.00</b>
	027-580-573	CAPITAL PURCHASES	0.00	0.00	Installation of Panic Buttons @ Office Annex - Security Cameras see Capital Listing	5,000.00
		<b>Sub-Total : Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>		<b>5,000.00</b>
	027-999-999	<b>**TOTAL EXPENSES</b>	<b>63,083.17</b>	<b>63,083.17</b>		<b>72,805.23</b>
		TARGET BALANCE	5,481.83	5,481.83	0.00	44.77
		FY BUDGET BALANCE				
		<b>Projected Balance (year ending)</b>	<b>3.83</b>	<b>745.83</b>		<b>860.77</b>

HISTORICAL COMM.	REVENUE	Fund Balance (year beginning)	388,514.00	390,475.00	Estimated by County Auditor	387,159.00
	028-318-140	HOTEL/MOTEL TAX		0.00		
	028-342-105	WEBSTER TRUST / SALARY REIMB.		0.00		
	028-360-100	DEPOSITORY INTEREST		0.00		
		<b>* INTEREST REVENUE SUMMARY</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
	028-367-100	CONTRIBUTIONS		0.00		
	028-367-200	POLK COUNTY CONTRIBUTION		0.00		
		<b>* CONTRIBUTIONS REVENUE SUMMA</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
	028-370-010	DUE FROM GENERAL FUND		0.00		
	028-370-500	Miscellaneous Income		0.00		

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
<b>HISTORICAL COMM.</b>	028-370-150	SALE OF ASSETS		0.00		
		<b>**TOTAL REVENUES</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
		EXPENSE			THIS FUND USED FOR TRACKING HIST. COMM.	
	028-661-108	SALARIES		0.00		
	028-661-200	LONGEVITY PAY		0.00		
	028-661-201	SOCIAL SECURITY		0.00		
	028-661-203	RETIREMENT		0.00		
	028-661-204	WORKERS COMPENSATION		0.00		
	028-661-206	UNEMPLOYMENT		0.00		
		<i>Sub-Total : Personnel</i>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
	028-661-334	OPERATING EXPENSE		0.00		
		<i>Sub-Total : Operating</i>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
	028-661-531	CAPITAL PROJECTS - BUILDING		0.00		
		<i>Sub-Total : Capital Outlay</i>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
		* EXPENSE SUMMARY -HIST. COMM.	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
	TOTAL EXPENDITURES	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	
	TARGET BALANCE	0.00	0.00		0.00	
	<i>Projected Balance (year ending)</i>	388,514.00	390,475.00		387,159.00	

<b>WASTE MNGMT.</b>	REVENUE	<i>Fund Balance (year beginning)</i>	30,997.00	32,044.00	<i>Estimated by County Auditor</i>	37,946.00
	032-330-100	ENFORCEMENT GRANT MONIES		0.00		
	032-344-601	SANTEK PAYMENTS	220,000.00	220,000.00	tipping fees	120,000.00
	032-344-999	MISCELLANEOUS REVENUE		0.00		
		* REVENUE SUMMARY - ENV SER CH	<b>220,000.00</b>	<b>220,000.00</b>		<b>120,000.00</b>
	032-360-100	DEPOSITORY INTEREST		0.00		
		<b>** TOTAL REVENUES</b>	<b>220,000.00</b>	<b>220,000.00</b>		<b>120,000.00</b>
		EXPENSE		0.00		
	032-700-015	TRANSFER TO ROAD & BRIDGE		0.00	AUDITOR - transfer to 015-370-032	
	032-700-010	TRANSFER TO GENERAL	220,000.00	220,000.00	AUDITOR - transfer to 010-370-032	120,000.00
	032-700-027	TRANSFER TO SECURITY		0.00	AUDITOR - transfer to 027-370-032	
	032-700-051	TRANSFER TO AGING		0.00	AUDITOR - transfer to 051-370-032	
	NEW 032-700-061	TRANSFER TO DEBT SERVICE			AUDITOR - transfer to 061-390-032	
		<i>Sub-Total : Operating</i>	<b>220,000.00</b>	<b>220,000.00</b>		<b>120,000.00</b>
		* EXP SUMMARY - WASTE MGMT	<b>220,000.00</b>	<b>220,000.00</b>		<b>120,000.00</b>
<b>FUND TOTALS (by category)</b>	<b>**TOTAL PERSONNEL</b>	0.00	0.00		0.00	
	<b>**TOTAL OPERATING</b>	220,000.00	220,000.00		120,000.00	
	<b>**TOTAL CAPITAL OUTLAY</b>	0.00	0.00		0.00	
	<b>** TOTAL EXP - WASTE MANAGEMEN</b>	<b>220,000.00</b>	<b>220,000.00</b>		<b>120,000.00</b>	
<b>WASTE MNGMT.</b>	TARGET BALANCE	0.00	0.00		0.00	
	<i>Projected Balance (year ending)</i>	30,997.00	32,044.00		37,946.00	

<b>DISASTER GRANT (Generators)</b>	035-331-100	ORCA (DRAW DOWNS)		45,950.00		
		<b>** TOTAL REVENUES</b>	<b>0.00</b>	45,950.00		<b>0.00</b>
	035-409-600	PROJECT EXPENSES		45,950.00		
				0.00		
		<b>** TOTAL EXPENSE</b>	<b>0.00</b>	45,950.00		<b>0.00</b>
	<i>Projected Balance</i>	0.00	0.00		0.00	

<b>LAW LIBRARY</b>	REVENUE	<i>Fund Balance (year beginning)</i>	42,890.00	42,843.00	<i>Estimated by County Auditor</i>	46,768.00
	040-340-400	COUNTY COURT FEES	3,000.00	3,000.00	Revenue estimates per Judge Phillips	3,000.00

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
LAW LIBRARY	040-340-700	DISTRICT COURT FEES	12,000.00	12,000.00	Revenue estimates per Judge Phillips	12,000.00
		* COURT FEES REVENUE SUMMARY	15,000.00	15,000.00		15,000.00
	040-360-100	DEPOSITORY INTEREST	1,500.00	1,500.00	Revenue estimates per Judge Phillips	1,500.00
		* INTEREST REVENUE SUMMARY	1,500.00	1,500.00		1,500.00
	040-399-999	**TOTAL REVENUES	16,500.00	16,500.00		16,500.00
	EXPENSE					
	040-650-334	OPERATING EXPENSE	11,475.00	11,475.00	per Judge Phillips	15,400.00
		Sub-Total : Operating	11,475.00	11,475.00		15,400.00
	040-650-573	CAPITAL OUTLAY	1,100.00	1,100.00	per Judge Phillips	1,100.00
		Sub-Total : Capital Outlay	1,100.00	1,100.00		1,100.00
	040-999-999	** TOTAL EXPENDITURES	12,575.00	12,575.00	0.00	16,500.00
		TARGET BALANCE	3,925.00	3,925.00		0.00
		Projected Balance (year ending)	46,815.00	46,768.00		46,768.00

DIST. ATTY. SPECIAL	REVENUE	Fund Balance (year beginning)	2,872.00	1,111.00	Estimated by County Auditor	(2,265.00)
	048-342-400	State Monies		0.00		
	048-333-400	State Revenue - Investigator Training		813.71		
	047-330-575	STATE REVENUE (Capital Trial)		0.00		
	048-330-475	HARRIS COUNTY REVENUE		0.00		
		* STATE REVENUE SUMMARY	0.00	813.71		0.00
	048-390-049	Transfer from DA Hot Check		0.00		
		* OTHER REVENUE SUMMARY	0.00	0.00		0.00
	048-399-990	**TOTAL REVENUES	0.00	813.71		0.00
	EXPENSE					
	047-475-405	EXPERT WITNESS FEE (Capital Trial)		0.00		
	047-475-427	TRAVEL (Capital Trial)		0.00		
	048-476-105	Salary Enhancements		0.00		
	048-476-150	Salaries		0.00		
	048-476-201	Social Security		0.00		
	048-476-203	Retirement		0.00		
	048-476-204	Workers Compensation		0.00		
	048-476-206	Unemployment		0.00		
	048-476-334	DA Investigator Travel/Training		3,000.00		
	048-476-400	A.G. Legal Assistance		0.00		
	048-476-427	DA Investigator Training		0.00		
	048-476-490	Miscellaneous		0.00		
	048-700-010	Transfer to Gen. - Personnel/Certif. Pay		0.00		
		Sub-Total :	0.00	3,000.00		0.00
	048-999-990	** TOTAL EXPENDITURES	0.00	3,000.00		0.00
	DIST. ATTY. SPECIAL	TARGET BALANCE	0.00	(2,186.29)		0.00
		Projected Balance (year ending)	2,872.00	(1,075.29)		(2,265.00)

DIST. ATTY. HOT CHECK	REVENUE	Fund Balance (year beginning)	(10,547.00)	(9,610.00)	Estimated by County Auditor	1,020.00
	049-340-271	USE OF FUND BALANCE		0.00		
	049-342-400	SALARY SUPPLEMENT-STATE		0.00		
	049-342-425	REIMBURSE TRAVEL - STATE		0.00		
	049-342-477	Other Victim Assistance		0.00		
	049-342-475	DETCOG GRANT - D.A. JUVENILE		0.00		
	049-340-600	Fees	17,500.00	17,500.00		17,500.00
		* FEE REVENUE SUMMARY	17,500.00	17,500.00		17,500.00
	049-360-100	Depository Interest		0.00		
		* INTEREST REVENUE SUMMARY	0.00	0.00		0.00

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
	049-364-100	Sale of Assets		0.00		
	049-370-090	Transfer from DA Drug Forf.				
		* SALE REVENUE SUMMARY	0.00	0.00		0.00
	049-399-990	**TOTAL REVENUES	17,500.00	17,500.00		17,500.00
		EXPENSE				
	049-476-150	Salaries		0.00		
	049-476-105	SALARIES		0.00		
	049-476-200	LONGEVITY	0.00	0.00		0.00
	049-476-201	Social Security	0.00	0.00		0.00
	049-476-202	GROUP INSURANCE	0.00	0.00		0.00
	049-476-203	RETIREMENT	0.00	0.00		0.00
	049-476-204	Workers Comensation	0.00	0.00		0.00
	049-476-206	Unemployment Insurance	0.00	0.00		0.00
	049-476-334	Operating Expense	17,500.00	17,500.00		17,500.00
	049-476-700	DA Salary Transfer		0.00		
	049-700-010	Transfer Interest to Gen Fund		0.00	AUDITOR - transfer to 010-370-049	
	049-700-048	Transfer DA Special		0.00		
	049-999-990	** TOTAL EXPENDITURES	17,500.00	17,500.00		17,500.00
		TARGET BALANCE	0.00	0.00		0.00
		Projected Balance (year ending)	(10,547.00)	(9,610.00)		1,020.00

DIST. ATTY.  
HOT CHECK

AGING	REVENUE	Fund Balance (year beginning)	53,062.00	66,855.00	Estimated by County Auditor	67,325.00
	051-330-051	GRANT MONIES	0.00	0.00	AG Grant (should exceed this conservative est.	15,000.00
	051-339-110	TITLE IIIB SR. CENTER OPERATION	8,000.00	8,000.00		5,400.00
	051-339-120	TITLE IIIC1 CONGREGATE MEALS	52,000.00	52,000.00		45,000.00
	051-339-125	SRG CONGREGATE	0.00	0.00		0.00
	051-339-130	TITLE IIIC2 HOME DELIVERY MEAL	47,000.00	47,000.00		55,000.00
	051-339-135	SRG HOME DELIVERED	0.00	0.00		0.00
	051-339-140	TITLE XX - DHS	33,000.00	33,000.00		64,000.00
	051-339-150	TITLE III B TRANSPORTATION	0.00	0.00		0.00
	051-339-170	POLK COUNTY SUBSIDY	85,000.00	85,000.00	Soc. Serv. Dir. will notify AUDITOR for transfer from 010-401-479	60,000.00
	051-370-032	TRANSFER FROM WASTE MANAGEM	0.00	0.00	AUDITOR - transfer from 032-700-051	0.00
	051-339-180	F E M A	4,200.00	4,200.00		4,200.00
	051-339-185	HOME DELIVERY CONTRIBUTION	0.00	0.00		0.00
	051-339-190	LIVINGSTON CONTRIBUTIONS	5,500.00	5,500.00		5,500.00
	051-339-193	CORRIGAN CONTRIBUTIONS	5,600.00	5,600.00		3,000.00
	051-339-195	ONALASKA CONTRIBUTIONS	12,000.00	12,000.00		14,600.00
	051-339-203	(LOCAL) GRANT PROCEEDS	0.00	0.00		0.00
	051-342-440	Utility Reimbursement	0.00	0.00		0.00
	051-360-100	DEPOSITORY INTEREST	0.00	0.00		0.00
	051-360-150	MISC. REVENUES	0.00	220.00		
	051-370-700	REFUNDS	0.00	699.33		0.00
			0.00			0.00
	051-399-990	** TOTAL REVENUES	252,300.00	253,219.33		271,700.00
		EXPENSE				
	051-645-105	SALARIES	38,341.46	69,967.49		78,878.89
	051-645-108	SALARIES / PART-TIME	89,459.08	53,671.13		43,603.40
	051-645-200	LONGEVITY PAY	3,000.00	1,860.00		2,220.00
	051-645-201	SOCIAL SECURITY	10,006.24	9,600.64		9,539.72
	051-645-202	GROUP INSURANCE	6,936.72	16,185.68	1.00	20,810.16
	051-645-203	RETIREMENT	11,305.56	11,031.31		11,659.66
	051-645-204	WORKER'S COMPENSATION	2,463.46	2,453.33		1,842.84
	051-645-206	UNEMPLOYMENT COMPENSATION	287.76	276.10		187.05
		Sub-Total : Personnel	161,800.28	165,045.68		168,741.73
	051-645-311	POSTAGE	0.00	0.00		0.00
	051-645-315	OFFICE SUPPLIES	504.13	2,254.13		1,000.00
	051-645-330	VAN GAS/ OIL	0.00	0.00		6,000.00
	051-645-331	COUNTY CAR OIL/GAS	10,000.00	6,500.00		0.00
	051-645-332	MAINTENANCE - CUSTODIAL SUPPLIE	0.00	884.09	For Common areas in Corrigan Clinic	0.00

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted	
AGING	051-645-333	RAW FOOD	63,695.60	50,786.57		65,000.00	
	051-645-334	FOOD DELIVERY	0.00	0.00		0.00	
	051-645-340	FEMA FOOD RELATED ITEMS	0.00	0.00		0.00	
	051-645-342	DINING ROOM SUPPLIES	0.00	0.00		0.00	
	051-645-343	PAPER GOODS/SUPPLIES	12,000.00	15,664.00		20,000.00	
	051-645-344	KITCHEN SUPPLIES	0.00	5,885.00		1,000.00	
	051-645-350	MAINTENANCE - BLDG.	0.00	0.00		0.00	
	051-645-351	EQUIPMENT MAINTENANCE / REPAIR	500.00	0.00		0.00	
	051-645-353	COMPUTER SOFTWARE	200.00	200.00	R-U-OK Alert System for Elderly/Disabled - Adm. through SO	3,000.00	
	051-645-356	PEST CONTROL EXTERMINATORS	0.00	0.00		0.00	
	051-645-394	SAFETY & MEDICAL SUPPLIES	0.00	0.00		0.00	
	051-645-396	STATE NUTRITIONIST		1,500.00		1,500.00	
	051-645-419	Cable TV	500.00	500.00		0.00	
	051-645-420	TELEPHONE EXPENSE	500.00	500.00		1,000.00	
	051-645-423	MOBIL PHONE/ PAGERS	0.00	0.00		0.00	
	051-645-427	TRAVEL - SEMINARS	0.00	753.54		1,000.00	
	051-645-428	MISCELLANEOUS TRAVEL	0.00	0.00		0.00	
	051-645-440	ELECTRICITY	600.00	947.00	AUDITOR - to be paid from General Operations along with all Office Annex	0.00	
	051-645-441	GAS/ HEAT	0.00	0.00		0.00	
	051-645-442	WATER	0.00	0.00		0.00	
	051-645-443	GARBAGE & SEWER	0.00	0.00		0.00	
	051-645-454	AUTO REPAIRS	2,000.00	1,799.33		2,000.00	
	051-645-463	STORAGE- EQUIPMENT LEASE	0.00	0.00		0.00	
	051-645-490	LIABILITY INSURANCE - VAN	0.00	0.00		0.00	
		<b>Sub-Total : Operating</b>	<b>90,499.73</b>	<b>88,173.66</b>		<b>101,500.00</b>	
		051-645-572	OFFICE FURNISHINGS/EQUIPMENT	0.00	0.00		0.00
		051-700-200	TRANSFER TO FIRST STATE BANK	0.00	0.00		0.00
		051-645-573	CAPITAL OUTLAY	0.00	15,957.60		0.00
		<b>Sub-Total : Capital Outlay</b>	<b>0.00</b>	<b>15,957.60</b>		<b>0.00</b>	
		051-999-990	<b>** TOTAL EXPENDITURES</b>	<b>252,300.01</b>	<b>269,176.94</b>		<b>270,241.73</b>
		TARGET BALANCE	(0.01)	(15,957.61)		1,458.27	
		<b>Projected Balance (year ending)</b>	<b>53,061.99</b>	<b>50,897.39</b>		<b>68,783.27</b>	

COMMISSARY	REVENUE	Fund Balance (year beginning)	14,140.00	9,399.00		11,246.00
	056-367-135	COMMISSARY FUNDS	20,000.00	20,000.00		20,000.00
		* REVENUE SUMMARY				
		<b>** TOTAL REVENUES</b>	<b>20,000.00</b>	<b>20,000.00</b>		<b>20,000.00</b>
		EXPENSE				
	056-512-491	INMATE SUPPLIES	17,596.86	17,596.86		20,000.00
	056-700-491	TRANSFER TO GENERAL FUND		0.00		
		* EXPENSE SUMMARY				
		<b>** TOTAL EXPENDITURES</b>	<b>17,596.86</b>	<b>17,596.86</b>		<b>20,000.00</b>
		TARGET BALANCE	2,403.14	2,403.14		0.00
		<b>Projected Balance (year ending)</b>	<b>16,543.14</b>			<b>11,246.00</b>

DEBT SERVICE	REVENUE	Fund Balance (year beginning)	170,007.00	170,007.00	725,951.00	725,951.00
	061-310-110	TAXES - CURRENT	2,940,487.40	2,940,487.40	Landfill Post Closure	170,793.00
		Taxes Subject to ceiling provision		0.00	Rev. Tax Rate= .6277 (see Tax Calculation sheet for detail)	3,361,205.39
	061-310-120	TAXES - DELINQUENT	193,978.01	193,978.01	NTV (less exempt) \$2,319,179,386	
					Included in Taxes - Current (above)	
					850,000 (EST.) x fund %	202,987.10
		<b>* TAX REVENUE SUMMARY</b>	<b>3,134,465.42</b>	<b>3,134,465.42</b>		<b>3,564,192.48</b>
	061-342-900	MISCELLANEOUS		0.00		
		<b>* MISC. REVENUE SUMMARY</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
	061-360-100	DEPOSITORY INTEREST	81,725.00	81,725.00		73,000.00
		<b>*INTEREST REVENUE SUMMARY</b>	<b>81,725.00</b>	<b>81,725.00</b>		<b>73,000.00</b>
	061-390-019	TRANSFER FROM JUDICIAL CENTER		123,717.84		
	061-390-020	TRANSFER IN - CONSTRUCTION FUNI	6,668.75	6,668.75		0.00
NEW	061-390-032	TRANSFER IN - Landfill Post Closure Re	0.00	0.00	AUDITOR Transfer from 032-700-061- Reserve to Fund Balance	0.00

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
		* TRANSFERS REVENUE SUMMARY	6,668.75	130,386.59		0.00
	061-399-999	**TOTAL REVENUE	3,222,859.17	3,346,577.01		3,637,192.48
		EXPENSE				
	061-816-581	2004 Gen. Obligation Refunding Bonds	290,000.00	290,000.00		195,000.00
	061-830-019	2001/2002 SERIES TIME WARRANTS	5,686.18	5,686.18		5,686.13
	061-830-020	2002/2003 SERIES TIME WARRANTS	36,999.28	36,999.28		0.00
	061-830-509	SERIES 2003 TAX NOTES	1,205,000.00	1,205,000.00		0.00
	061-830-510	SERIES 2004 TAX NOTES	80,000.00	80,000.00		80,000.00
	061-830-511	SERIES 2005 TAX NOTES	305,000.00	305,000.00		175,000.00
	061-830-512	SERIES 2006 TAX NOTES	270,000.00	270,000.00		270,000.00
	061-830-513	C.O. SERIES 2007 - JAIL EXPANSION	0.00	0.00		200,000.00
	061-830-514	SERIES 2007 TAX NOTES	50,000.00	50,000.00		370,000.00
NEW	061-830-515	C.O. SERIES 2008 - JUDICIAL CENTER		0.00		505,000.00
NEW		SERIES 2008 TAX NOTES				410,000.00
		* PRINCIPAL PAYMENTS SUMMARY	2,242,685.46	2,242,685.46		2,210,686.13
	061-857-581	INTEREST-Gen. Oblig. Refunding Bonds	16,250.00	16,250.00		6,825.00
	061-873-513	INTEREST C.O. SERIES 2007 - JAIL EX	788,191.26	788,191.26		788,191.26
	061-873-019	INTEREST - 2001/2002 SERIES T/W	511.75	511.75		255.88
	061-873-020	INTEREST - 2002/2003 SERIES T/W	1,622.12	1,622.12		0.00
	061-873-509	INTEREST - 2003 TAX NOTES	14,309.38	14,309.38		0.00
	061-873-510	INTEREST - 2004 TAX NOTES	5,400.00	5,400.00		2,800.00
	061-873-511	INTEREST - 2005 TAX NOTES	20,895.00	20,895.00		11,287.50
	061-873-512	INTEREST - 2006 TAX NOTES	31,875.00	31,875.00		21,750.00
	061-873-514	INTEREST - 2007 TAX NOTES	99,618.75	99,618.75		105,675.00
NEW	061-873-515	INTEREST- C.O. SERIES 2008 - JUDICIAL		218,731.63		405,893.76
NEW		INTEREST - SERIES 2008 TAX NOTES				79,687.50
		* INTEREST PAYMENTS SUMMARY	978,673.26	1,197,404.89		1,422,365.90
	061-890-690	BOND FEES	1,500.00	1,500.00		1,500.00
	061-999-999	** TOTAL EXPENDITURES	3,222,858.72	3,441,590.35		3,634,552.03
		TARGET BALANCE	0.45	(95,013.34)		2,640.45
DEBT SERVICE		Projected Balance (year ending)	170,007.45	74,993.66	RESERVE TO LANDFILL POST CLOSURE ACCOUNT	173,433.45

66,101.00

Sheriff's Fund Balance (year beginning)

DRUG FORFEITURE	REVENUE	Fund Balance (year beginning)	126,918.00	D.A.'s Fund Balance (year beginning)	192,915.00
	090-330-560	Federal Drug Seizure - SO	0.00		
	090-340-200	Sheriffs Acct.	0.00		
	090-340-552	Constable Pct. 2 - Account	0.00		
	090-340-600	District Atty. Acct.	0.00		
	090-340-620	District Atty. - Other	0.00		
	090-340-901	Drug Seizure Pending Acct.	0.00		
	090-342-476	REIMBURSEMENT/REFUND - DA	0.00		
		* FEES REVENUE SUMMARY	0.00	0.00	0.00
	090-360-100	Depository Interest	0.00		
		* INTEREST REVENUE SUMMARY	0.00	0.00	0.00
		** TOTAL REVENUES	0.00	0.00	0.00
		EXPENSE			
	090-476-499	District Atty. Acct.	0.00		
	090-476-105	DA - SALARIES	0.00		
	090-476-201	DA - SOCIAL SECURITY	0.00		
	090-476-203	DA - RETIREMENT	0.00		
	090-476-204	DA - WORKERS COMPENSATION	0.00		
	090-476-206	DA - UNEMPLOYMENT INSURANCE	0.00		
	090-476-499	DISTRICT ATTY ACCT (fund balance)	27,000.00		
	090-552-499	Constable Pct. 2 Account	0.00		
	090-560-498	Sheriffs Acct. - FEDERAL	0.00		
	090-560-499	SHERIFF'S ACCT (fund Balance)	15,951.53		

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
DRUG FORFEITURE	090-581-499	Drug Seizure Pending Acct.		0.00		
	090-700-095	Transfer to Fed. Equitable		0.00		
	090-700-475	Transfer to Gen. - D.A.		0.00		
	090-700-610	SO Transfer to R&B Adm.		0.00	AUDITOR - transfer to 015-370-090	
		Constable Transfer to General		0.00	AUDITOR - transfer to 010-370-091	
	090-700-560	SO Transfer to General		0.00	AUDITOR - transfer to 010-370-090	
		* EXPENSE SUMMARY	0.00	42,951.53		0.00
		** TOTAL EXPENDITURES	0.00	42,951.53		0.00
		TARGET BALANCE	0.00	(42,951.53)		0.00
		Projected Balance (year ending)	66,101.00	83,966.47		192,915.00

PERMANENT SCHOOL		REVENUE	Fund Balance (year beginning)	378,268.00	379,847.00		382,382.00
	091-360-100	Depository Interest			0.00	Interest must accrue to Available Fund	
		* INTEREST REVENUE SUMMARY					
	091-370-200	Min. Lease (Royalty) Revenue	1,150.00	1,150.00			1,150.00
		* LEASE REVENUE SUMMARY	1,150.00	1,150.00			1,150.00
		** TOTAL REVENUES	1,150.00	1,150.00			1,150.00
EXPENSE							
	091-699-489	School Payments	1,150.00	1,150.00			1,150.00
	091-700-092	Transfer to Available School		0.00			
		* EXPENSE SUMMARY	1,150.00	1,150.00			1,150.00
		** TOTAL EXPENDITURES	1,150.00	1,150.00			1,150.00
		TARGET BALANCE	0.00	0.00			0.00
		Projected Balance (year ending)	378,268.00	379,847.00			382,382.00

AVAILABLE SCHOOL		REVENUE	Fund Balance (year beginning)	220,468.00	227,342.00		224,221.00
	092-360-100	Depository Interest	890.00	890.00			890.00
		* INTEREST REVENUE SUMMARY	890.00	890.00			890.00
	092-370-091	Transfer from Perm. School		0.00			
	092-370-200	Lease Revenue	113,743.00	113,743.00			113,743.00
		* LEASE REVENUE SUMMARY	113,743.00	113,743.00			113,743.00
	092-399-990	** TOTAL REVENUES	114,633.00	114,633.00			114,633.00
EXPENSE							
	092-699-400	Legal Fees		0.00			
NEW	092-699-450	PROPERTY TAXES					12,600.00
	092-699-489	School Payments / Distribution	114,633.00	114,633.00	AUDITOR - to be distributed to Polk County IDS's		102,033.00
		* EXPENSE SUMMARY	114,633.00	114,633.00			114,633.00
	092-999-990	** TOTAL EXPENDITURES	114,633.00	114,633.00			114,633.00
		TARGET BALANCE	0.00	0.00			0.00
		Projected Balance (year ending)	220,468.00	227,342.00			224,221.00

CO. CLERK		REVENUE	Fund Balance (year beginning)	119,287.00	107,025.00	Estimated by County Auditor	115,817.00
	093-340-271	Use of Fund Balance			0.00	ALL ESTIMATES PROVIDED BY COUNTY CLERK	
	093-370-150	SALE/TRADE OF ASSET			0.00		
	093-340-400	COUNTY CLERK FEES	66,000.00	66,000.00			74,000.00
	093-340-410	RECORDS ARCHIVE FEES	60,000.00	60,000.00			67,700.00
	093-340-415	PROBATE ARCHIVE FEES	1,650.00	1,650.00			1,470.00
	093-340-420	PRESERVATION-VITAL STATISTICS F	4,000.00	4,000.00			3,000.00
		*FEES REVENUE SUMMARY	131,650.00	131,650.00			146,170.00
	093-360-100	DEPOSITORY INTEREST			0.00		
		* INTEREST REVENUE SUMMARY	0.00	0.00			0.00
	093-399-999	** TOTAL REVENUES	131,650.00	131,650.00			146,170.00



FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
CO. CLERK Records Mngmt. & Preservation	EXPENSE				COUNTY CLERK MUST SUBMIT PLAN FOR CC APPROVAL PRIOR TO EXPENSE	
	093-403-410	RECORDS ARCHIVE FEE EXPENSE	36,475.00	35,153.00		EST 15,000.00
	093-403-415	PROBATE ARCHIVE FEE EXPENSE		0.00		
	093-403-420	VITAL STATISTIC FEE EXPENSE	5,000.00	1,994.00		EST 7,500.00
	093-403-435	MICROFILM & REPAIR OF BOOKS	3,000.00	3,000.00		EST 5,800.00
	093-403-500	COMPUTER NETWORK MAINTENANC	13,000.00	13,000.00	Integrated Data (9,600) Fujitsu Scanner(1,705) ES&S IVO Maint. (13,413) Palm Pilots (4,000) Star Graphics (320)	29,038.00
	093-403-572	EQUIPMENT / COMPUTERS	10,000.00	14,328.00		12,000.00
	093-403-573	CAPITAL OUTLAY		0.00		
	093-700-403	Transfer to General Fund	64,170.78	64,170.78	AUDITOR - transfer 1st funds received to 010-370-093 per agreement for 2 additional Deputy Clerk positions	66,988.51
		* EXPENSE SUMMARY	131,645.78	131,645.78		136,326.51
	093-999-999	** TOTAL EXPENDITURES	131,645.78	131,645.78		136,326.51
		TARGET BALANCE	4.22	4.22		9,843.49
		USE OF FUND BALANCE				
		FY BUDGET BALANCE		4.22		
	Projected Balance (year ending)	119,291.22	107,029.22		125,660.49	

CO. RECORDS RMF	REVENUE	Fund Balance (year beginning)	467.00	(2,098.00)	Estimated by County Auditor	(6,480.00)
	094-340-400	COUNTY CLERK FEES	7,500.00	7,500.00	ESTIMATE PROVIDED BY COUNTY CLERK	6,250.00
	094-340-700	DISTRICT CLERK FEES	10,200.00	10,200.00		9,400.00
		USE OF FUND BALANCE		0.00		
	094-370-098	TRNSF FROM DIST. CLK RECORD MG	3,500.00	3,500.00	AUDITOR - transfer from 098-700-094	
	094-390-080	DIST. CLERK TRANSFER FROM TDCJ		0.00	AUDITOR - transfer from 080-700-094	
	094-390-450	Transfer from General	8,506.00	8,506.00	AUDITOR - transfer from 010-450-590	20,656.48
		* CLERK FEES REVENUE SUMMARY	29,706.00	29,706.00		36,306.48
	094-399-999	** TOTAL REVENUES	29,706.00	29,706.00		36,306.48
	EXPENSE					
	094-426-435	Restoration/Automation/Preservation		0.00		
	094-426-436	BOOK BINDING		0.00		
	094-426-450	DIST. CLERK IMAGING PROJECT	29,705.04	29,705.04	Dist. Clerk's ACS/Gov't Rec. contract @ \$2,485.54/mo	29,826.48
	094-426-437	COMPUTER NETWORK		0.00		
		* EXPENSE SUMMARY	29,705.04	29,705.04		29,826.48
	094-999-999	** TOTAL EXPENDITURES	29,705.04	29,705.04		29,826.48
RECORDS Mngmt. & Preserv.		TARGET BALANCE	0.96	0.96		6,480.00
		Projected Balance (year ending)	467.96	(2,097.04)		0.00

DISTRICT RMF	REVENUE		8,873.00	6,005.00	Est. Dist. Clerk RMF Balance	5,920.00
	098-340-450	RECORDS PRESERVATION FEE	4,500.00	4,500.00		4,500.00
	098-360-100	DEPOSITORY INTEREST		0.00		
		* REVENUE SUMMARY	4,500.00	4,500.00		4,500.00
	EXPENSE					
	098-450-450	RECORDS PRESERVATION EXPENSE	1,000.00	1,000.00	DISTRICT CLERK MUST SUBMIT PLAN FOR CC APPROVAL PRIOR TO EXPENSE	4,500.00
	098-450-572	EQUIPMENT/COMPUTERS		0.00		
	098-700-094	TRANSFER TO CO. RECORDS MGMT.	3,500.00	3,500.00		
		* EXPENSE SUMMARY	4,500.00	4,500.00		4,500.00
DISTRICT CLERK RMF		TARGET BALANCE	0.00	0.00		0.00
		Projected Balance (year ending)	8,873.00	6,005.00		5,920.00

FUND	ACCOUNT#	ACCOUNT NAME	2008 Budget Adopted 09/17/07	2008 Budget (as amended, to date) subject to final Audit	FY2009 JUSTIFICATION / NOTES	2009 Adopted
<b>ALL REVENUES</b>						
(by Source)			12,927,095.55	12,927,095.55	Ad Valorem Tax	14,924,907.41
			2,088,000.00	2,088,000.00	Sales Tax	2,050,000.00
			63,000.00	63,000.00	Other Tax (include Hotel/Motel Occupancy)	161,000.00
			213,538.00	213,538.00	Permits & Licenses (Bldg./Sewer/Liquor)	129,400.00
			965,650.00	965,650.00	Court Fines/Fees/Forfeitures	1,056,330.00
			1,593,600.00	1,593,600.00	Charges/Fees for Services	1,526,920.00
			1,002,500.00	1,002,500.00	Auto Reg./Veh. License	1,060,500.00
			451,010.00	574,727.84	Interest	313,390.00
			501,483.00	1,068,464.30	Fed/State Funding (incl. Grants)	668,205.43
			3,821,159.40	4,912,241.75	Other Rev.(incl. Reimb./leases/rent/Contracts/fund transfers/non-gov. grants/misc)	2,772,525.97
			0.00	102,583.98	Debt Proceeds	0.00
			0.00	0.00	Use of Fund Balances	0.00
			(412,785.53)	(536,503.37)	Less Transfers between Funds	(297,394.99)
			<b>23,214,250.42</b>	<b>24,974,898.05</b>		<b>24,365,783.81</b>
<b>ALL EXPENSES</b>						
(by Category)			11,603,032.82	11,694,150.20	PERSONNEL	12,090,448.71
			7,674,951.50	8,953,343.70	OPERATING	8,526,108.19
			980,155.79	3,214,570.53	CAPITAL OUTLAY (PURCHASES)	209,346.48
			6,668.75	176,336.59	CAPITAL PROJECTS	0.00
			3,222,858.72	3,441,590.35	DEBT SERVICE	3,634,552.03
			114,633.00	114,633.00	EXPENDABLE TRUST (Available School)	114,633.00
			1,150.00	1,150.00	NON-EXP. TRUST (Permanent School)	1,150.00
			(412,785.53)	(412,785.53)	Less Transfers between Funds	(297,394.99)
			<b>23,190,665.05</b>	<b>27,182,988.84</b>		<b>24,278,843.42</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>			<b>23,585.37</b>	<b>(2,208,090.80)</b>	<b>ALL FUNDS - OVER/(UNDER)</b>	<b>86,940.39</b>
			(16,066.84)	<b>237,919.77</b>	Amount reserved to restricted/special purpose funds	<b>19,008.71</b>
			<b>7,518.52</b>	<b>(1,970,171.03)</b>	Unreserved BUDGET BALANCE	<b>67,931.68</b>

\*\*\* Note\*\*\*

FY08 Deficit represents recording of Capital Purchases from fund balances to be reimbursed by Tax Notes at fiscal year end



# ORDER

## OF THE POLK COUNTY COMMISSIONERS COURT

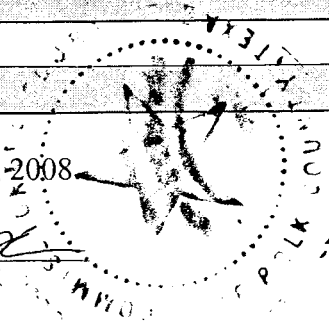
### Setting salaries, personal expenses and allowances of Elected County and Precinct Officers.

WHEREAS, On this 9th day of September, 2008, at 10:00 a.m., The Commissioners Court of Polk County, Texas met in a regular meeting, with a quorum of the Court established and pursuant to statutory notice hereby sets the salaries, personal expenses and allowances of elected County and Precinct Officers who are paid wholly from County funds, as required under Local Government Code, Chapter 152, Section 152.011 through 152.013 and upon a motion duly made and seconded, this Order setting the aforementioned compensations for the FY2009 Budget beginning October 1, 2008 was passed unanimously and adopted as follows;

OFFICIAL	POSITION		FY2007	FY2008	LONGEVITY
John P. Thompson	County Judge	Salary	\$ 51,425.42	\$ 52,711.05	\$ 1,080.00
		Juvenile Board	6,000.00	7,000.00	
		Cell Phone Allowance	840.00	840.00	
		Vehicle Allowance	18,627.87	19,093.57	
		State Judicial Supplement	15,000.00	15,000.00	
Bob Willis	Commissioner, Pct. 1	Salary	44,603.63	45,718.72	480.00
		Cell Phone Allowance	840.00	840.00	
		Vehicle Allowance	18,627.87	19,093.57	
Ronnie Vincent	Commissioner, Pct. 2	Salary	44,603.63	45,718.72	180.00
		Cell Phone Allowance	840.00	840.00	
		Vehicle Allowance	18,627.87	19,093.57	
James J. Purvis	Commissioner, Pct. 3	Salary	44,603.63	45,718.72	1,200.00
		Cell Phone Allowance	840.00	840.00	
		Vehicle Allowance	18,627.87	19,093.57	
Charles T. Overstreet	Commissioner, Pct. 4	Salary	44,603.63	45,718.72	360.00
		Cell Phone Allowance	840.00	840.00	
		Vehicle Allowance	18,627.87	19,093.57	
Stephen Phillips	Judge, County Court at Law	Salary	124,000.00	124,000.00	1,200.00
		State Judicial Supplement	65,000.00	75,000.00	
		Juvenile Board	6,000.00	7,000.00	
Kathy Clifton	District Clerk		44,603.63	45,718.72	600.00
Barbara Middleton	County Clerk		44,603.63	45,718.72	1,200.00
Marion A. "Bid" Smith	Tax Assessor Collector		44,603.63	45,718.72	1,200.00
Nola Reneau	County Treasurer		44,603.63	45,718.72	1,140.00
Kenneth Hammack	Sheriff	Salary	44,603.63	45,718.72	240.00
		Certificate Pay	1,800	1,800	
		Cell Phone Allowance	840.00	840.00	
		Vehicle Allowance	18,627.87	19,093.57	
Darrell Longino	Justice of the Peace, Pct. 1	Salary	30,873.31	31,645.14	600.00
		Vehicle Allowance	12,702.65	13,020.22	
David Johnson	Justice of the Peace, Pct. 2	Salary	30,873.31	31,645.14	900.00
		Vehicle Allowance	12,702.65	13,020.22	
Larry Whitworth	Justice of the Peace, Pct. 3	Salary	30,873.31	31,645.14	420.00
		Vehicle Allowance	12,702.65	13,020.22	
Steve McEntyre	Justice of the Peace, Pct. 4	Salary	30,873.31	31,645.14	360.00
		Vehicle Allowance	12,702.65	13,020.22	
		Cell Phone Allowance	0.00	756.00	
Charles Clack	Constable, Pct. 1		14,677.69	15,044.63	240.00
Bill Cunningham	Constable, Pct. 2		14,677.69	15,044.63	540.00
Ray Myers	Constable, Pct. 3		14,677.69	15,044.63	960.00
Marvin Taylor	Constable, Pct. 4		14,677.69	15,044.63	960.00

ORDERED this 9th day of September, 2008

*John P. Thompson*  
 John P. Thompson, County Judge



ATTEST:

*Barbara Middleton*

Barbara Middleton, County Clerk

by: Schelanna Walker



### COUNTY OFFICES & SERVICES (936 AREA CODE)

COUNTY JUDGE ..... 327-6813

**COMMISSIONERS:**

PRECINCT # 1 ..... 327-2866  
OR 365-2222

PRECINCT # 2 ..... 646-5929

PRECINCT # 3 ..... 398-4171

PRECINCT # 4 ..... 327-6866

TAX OFFICE (Liv.) ..... 327-6801

CORRIGAN BRANCH ..... 327-6835

ONALASKA BRANCH ..... 646-3211

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